



# **Town of Lamoine, Maine**

**Town Report, 2010**



# Town of Lamoine Annual Report for 2010

- Municipal Officials & Board Reports
- Fiscal Report & Audit FY Ending June 30, 2010
- Town Meeting Warrant for March 15 & 16, 2011



## About the Cover:

*The picture for the 2010 town report comes to us courtesy of Great Ledge Road resident David Dennison following a snowfall in December 2010 which combined with the sunrise to create a blue aura to the snow in his backyard.*

## Dedicated to the memory of:

**Richard J. King**

(May 14, 1943 – June 14, 2010)



Lamoine lost a great community supporter when Dick King passed away suddenly last June. The athletic field behind the Lamoine Consolidated School bears his name as he helped coordinate with other contractors to finish that project. He has assisted the fire department on numerous occasions with burying underground tanks and hydrants for fire protection. He served on the school committee and on various other volunteer boards, and was even the town's snow plowing contractor for a while. He was a businessman and a firm negotiator, but made sure his work was performed to high standards, and he expected the same from his employees.

Perhaps the biggest impact Dick had on Lamoine, though, was through his incredible displays at his home and business on Douglas Highway. For years, the yard was filled with Halloween and Christmas displays and would bring travelers from throughout Hancock County to gaze, sometimes causing small traffic jams in front of the property. Dick leaves behind four daughters to whom the town extends its condolences.

**Frederick E. Hutchinson**  
(June 1, 1930 – April 7, 2010)

Fred Hutchinson passed away just before the annual open town meeting started in Lamoine last April. Moderator Harvey Kelley and the voters in attendance observed a moment of silence in his honor. Dr. Hutchinson left behind a legacy of public service in the field of education. He retired to Lamoine after serving five years as President of the University of Maine, the culmination of his long career in public education. Though retired, his 13-years in Lamoine were very active. He was particularly supportive of Maine Coast Memorial Hospital, helping head fund raising efforts for some major additions to the Ellsworth facility. He was a great neighbor and a welcome visitor to the town office with his wife Dionne to vote, register his prized used pickup truck or his "gator". He always had a kind word for the staff. Fred leaves behind Dionne and two daughters and a portion of town where his neighbors recall him fondly.





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## Municipal Officials Directory

*As of December 31, 2010*

### SELECTMEN & OVERSEERS OF THE POOR (Elected, Meets 1<sup>st</sup> & 3<sup>rd</sup> Thursdays)

Name	Mailing Address	Phone	Term Expires
William Brann	1021 Shore Rd	266-9990	Town Meeting 2013
S. Josephine Cooper, Chair	13 Thaddeus Lane	667-7062	Town Meeting 2012
Cynthia Donaldson	9 Martin's Cove Lane	667-2382	Town Meeting 2011
Richard Fennelly, Jr.	274 Jordan River Rd.	667-7421	Town Meeting 2013
Gary McFarland	15 Douglas Hwy.	460-0678	Town Meeting 2012

### TOWN CLERK, TAX COLLECTOR, REGISTRAR OF VOTERS

Jennifer Kovacs	230 Partridge Cove Rd.	667-2242	June 30, 2011
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### ADMINISTRATIVE ASSISTANT, TREASURER, DEPUTY TOWN CLERK, DEPUTY TAX COLLECTOR, EMERGENCY MANAGEMENT DIRECTOR, GENERAL ASSISTANCE ADMINISTRATOR, ADDRESSING COORDINATOR, DEPUTY FIRE WARDEN

Stu Marckoon	11 Rabbit Run	667-9578	June 30, 2012
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### ROAD COMMISSIONER

Michael Jordan	PO Box 1590	667-2242	June 30, 2011
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### HEALTH OFFICER

Cece Ohmart	8 Fern Lane, Lamoine	667-3129	June 30, 2013
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### ANIMAL CONTROL OFFICER

Michael Arsenault	261 Buttermilk Rd	812-0168	June 30, 2011
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### FIRE CHIEF

George Smith	819 Douglas Hwy.	667-2532	June 30, 2011
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### BOARD OF ASSESSORS (ELECTED, Meets 1<sup>st</sup> Wednesdays, monthly)

Michael Jordan	PO Box 1590	667-2242	June 30, 2012
E. Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	June 30, 2013
Terry Towne	9 Cove Rd.	667-4566	June 30, 2011

### TRANSFER STATION MANAGER

William Fennelly	35 Fennellyville Rd.	266-0404	June 30, 2011
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### CODE ENFORCEMENT OFFICER, BUILDING INSPECTOR, PLUMBING INSPECTOR

Dennis Ford	71 Orlin Lane	667-2242	June 30, 2011
Mike Jordan, Deputy	PO Box 1590	667-2242	June 30, 2011

### HARBOR MASTER

David Herrick	319 Douglas Hwy	667-4089	June 30, 2011
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2011

**TOWN ATTORNEY**

Anthony Beardsley	PO Box 723, Ellsworth	667-7121
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**REGIONAL SCHOOL UNIT #24 REPRESENTATIVE (ELECTED)**

Brett Jones	355 Seal Point Rd.	667-0022	July 1, 2012
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**LOCAL SCHOOL ADVISORY COMMITTEE**

Gordon Donaldson	9 Martin's Point Rd.	667-2382	June 30, 2011
Tammy Dickey	1471 Shore Rd.	667-1816	June 30, 2011
Nathan Mason	3 Pasture Way	461-7150	June 30, 2013
Frederick Cahn	41 Latona Lane	667-8003	June 30, 2013

**SCHOOL STAFF**

Wayne Enman, Interim Superintendent	248 State Street, Suite 3A, Ellsworth	667-8136
Principal-Ann McCann	53 Lamoine Beach Road	667-8578
Betty Anderson, Adm. Asst.	53 Lamoine Beach Rd.	667-8578

**PLANNING BOARD (Meets 1<sup>st</sup> Tuesday monthly)**

Chris Tadema-Wielandt	50 Point View Lane	266-3123	June 30, 2011
Alternate – Michael Jordan	PO Box 1590	667-2242	June 30, 2012
James Gallagher	128 Great Ledge Rd.	667-1282	June 30, 2014
Alternate - Donald Bamman	29 Orchard Lane	667-1814	June 30, 2012
Michael Garrett, Secretary	PO Box 1615, Ellsworth	667-5295	June 30, 2012
Gordon Donaldson	500 Douglas Highway	667-2382	June 30, 2015
John Holt, Chair	23 Lamoine Beach Rd.	667-8733	June 30, 2013

**BOARD OF APPEALS (Meets as needed)**

James Croteau	46 Berry Cove Rd.	667-5815	June 30, 2012
Nicholas Pappas	1581 Shore Rd.	667-2242	June 30, 2012
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2013
Alternate – Merle Bragdon	32 Walker Rd	667-9733	June 30, 2011
John Wuorinen	498 Lamoine Beach Rd.	664-2484	June 30, 2011
Hancock "Griff" Fenton, Chair	28 Marlboro Beach Rd.	667-5608	June 30, 2011
Alternate-Reginald McDevitt	1187 Shore Rd.	667-8046	June 30, 2012

**BUDGET COMMITTEE (Meets September-December on Mondays)**

Henry Ashmore, chair	326 Douglas Highway	667-7991	June 30, 2013
Hubene Brodie, vice chair	PO Box 118, Ellsworth	667-3052	June 30, 2012
Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2011
Robin Veysey	54 Mill Rd.	667-7670	June 30, 2011
Kathleen DeFusco, Alternate	5 Orchard Ln.	664-2768	June 30, 2012
Reginald McDevitt	1187 Shore Road	667-8046	June 30, 2012

**CONSERVATION COMMISSION (Meets 2<sup>nd</sup> Wednesday, Monthly)**

Fred Stocking	30 Berry Cove Rd.	667-6009	June 30, 2011
W. David Schick	77 Bittersweet Ln	667-0554	June 30, 2011
Carol Korty	32 Fox Run	667-4441	June 30, 2013
Robert Pulver	50 Pasture Way	664-2433	June 30, 2013
Amy Morley	45 Raccoon Cove Rd.	667-4888	June 30, 2012
Alternate – Annie Crisafulli	130 Seal Point Rd.	664-0444	June 30, 2013
Alternate-Nancy Pochan	130 Seal Point Rd.	664-0444	June 30, 2013
Joan Strout– Associate	149 Marlboro Beach Rd.	667-7956	June 30, 2011
Laurence Lovett – Associate	91 Bay Rd.	667-9694	June 30, 2013

**LAMOINE PARKS COMMISSION (Meets 3<sup>rd</sup> Tuesday, Monthly)**

Christa Brey	187 Partridge Cove Rd.	667-7945	June 30, 2012
Nathan Mason	3 Pasture Way	664-2999	June 30, 2013
Douglas Jones, Alt.	86 Mill Road	667-4581	June 30, 2012
Susan Belanger	54 Wolf Run	667-1503	June 30, 2012
Kerry Galeaz	273 Seal Point Rd.	667-1277	June 30, 2011
Julie Herrick	319 Douglas Hwy	667-4089	June 30, 2013
Richard Brey, Alt.	187 Partridge Cove Rd.	667-7945	June 30, 2011

**SHELLFISH HARVESTING ADVISORY COMMITTEE**

James Norris-Alternate	183 Marlboro Beach Rd.	667-7690	No formal end date
Richard Fennelly Jr., Municipal Rep.	274 Jordan River Rd.	667-7421	No formal end date
Paul Davis, Regular Rep.	13 Twynahm Lane	664-2103	No formal end date

**State Representative to the Legislature**

Richard Malaby (District 34)  
52 Cross Road, Hancock Maine 04640  
2 State House Station, Augusta, ME 04333

422-3146

266-3710

[RepRichard.Malaby@legislature.maine.gov](mailto:RepRichard.Malaby@legislature.maine.gov)
**State Senator**

Brian Langley (District 28)  
11 South Street, Ellsworth, ME 04605  
3 State House Station, Augusta, ME 04333

667-0625

287-1505

[langley4legislature@myfairpoint.net](mailto:langley4legislature@myfairpoint.net)
**Representative to US Congress (District 2)**

Michael Michaud  
1724 Longworth House Office Building  
Washington, DC 20515

(202) 225-6306

942-6935

<http://michaud.house.gov/>
**US Senator**

Olympia Snowe  
154 Russell Senate Office Building  
Washington DC 20510

202-224-5344

945-0432

<http://snowe.senate.gov>
**US Senator**

Susan Collins  
413 Dirksen Office Building  
Washington DC 20510

202-224-2523

945-0417

<http://collins.senate.gov>



## Useful and Important Town Information

### Town Office Hours

Monday through Wednesday	9AM to 4PM
Thursday	10AM to 6PM
Friday	8AM to 4PM
First & Last Saturdays of Month	8AM to Noon



**Town Office Telephone & Fax Number** (they're the same number) - (207) 667-2242

**Town's General e-mail address:** [town@lamoine-me.gov](mailto:town@lamoine-me.gov)

**Website:** [www.lamoine-me.gov](http://www.lamoine-me.gov)

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### Motor Vehicle Registration Information



Lamoine is a limited new registration agent for the Maine Bureau of Motor Vehicles. If you have a motor vehicle to register, you will start at the town office by paying excise tax. All re-registrations may be done at the town office, or through the rapid renewal system link on the town's website. If you have an existing license plate and purchased a car from a Maine dealer, the initial registration can also be done at the town office. Proof of insurance is required for all registrations.

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### Dog Licensing & Animal Control Information

Maine State statute requires all canines be registered when they reach six months of age. Dog licenses expire on December 31<sup>st</sup> each year and are obtained at the town office or on-line through the town's website. Proof of rabies vaccination is required to register the dog. Lamoine's Animal Control Officer is Mike Arsenault who can be reached at 812-0168. All dogs must be on a leash or under their keepers' voice control and may not run at large. Lamoine contracts with the Small Animal Clinic in Ellsworth to board stray animals.




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### Assessing & Property Tax Information



Lamoine's elected Board of Assessors sets the values for all property as of April 1 of each year. If you believe you qualify for a homestead, Veteran's or other exemption, you must file the application by April 1<sup>st</sup>. Once approved, you do not need to reapply for exemption. Taxes are generally calculated by mid-July and due in two installments, August 31<sup>st</sup> and February 28<sup>th</sup>. If you purchase property after April 1<sup>st</sup>, and before July 1<sup>st</sup>, a copy of the tax bill will be mailed to you as the new owner but in the name of the owner as of April 1<sup>st</sup>. If you do not receive a tax bill, and believe you should have one, please contact the town office. Information about property is contained on assessment cards stored at the town office. At this time, the assessment information is NOT posted on the town's website, but it is public information. Lamoine fiscal year is July 1 to June 30.

## Hunting & Fishing Licenses

Lamoine is an agent for the Maine Department of Inland Fisheries & Wildlife for hunting and fishing licenses. These licenses are sold through the MOSES system at the town office. Starting in 2011, salt water fishing registration will be required, and that permission is included with fresh water fishing licenses. First time hunters are required to submit proof of a hunter safety course completion when purchasing a license.



## Boats, ATVs and Snowmobiles

Registrations for all recreational vehicles are performed at the Lamoine Town Office. Boat registrations expire December 31<sup>st</sup>. Snowmobile and ATV registrations expire June 30<sup>th</sup>. New registrations require a bill of sale, and sales tax is collected at the time of registration, unless the vehicle was purchased from a Maine dealer. Any boat moored off Lamoine State Park must have a mooring permit from the Harbor Master. There is currently a waiting list for moorings.

## General Assistance

Lamoine administers a general assistance program as required by state law. Applications are available during regular office hours, and the emergency number for assistance is posted on the bulletin board in front of the town hall. An ordinance is used to determine eligibility for assistance, and it is updated annually by the Board of Selectmen in October.

## Police, Fire and Ambulance Information



Any call for emergency should go to **9-1-1**. The call is answered by the Hancock County Regional Communications Center in Ellsworth, and then dispatched to the appropriate agency. Police protection is provided by the Hancock County Sheriff's Department and the Maine State Police on a call sharing system. Ambulance Service is provided by County Ambulance which holds a contract with the Town of Lamoine. The Lamoine Volunteer Fire Department provides fire suppression and rescue coverage.

All outdoor burning requires a permit which can be obtained (provided conditions are safe) from the Lamoine Town Office or from Fire Chief George Smith.

Non-Emergency Numbers:	County Ambulance	667-3200
	Lamoine Fire Station	667-2623
	Hancock County Sheriff	667-7575
	Maine State Police	866-2121
	Marine Patrol	667-3373
	Maine Warden Service	941-4440
	Coast Guard	244-5517

## Waste Disposal

The Lamoine Transfer station is located at 212 Lamoine Beach Road and is open on Fridays from 8AM to 5PM (noon to 5PM in the winter) and Saturdays from 8AM to 5PM. During the Christmas and New Year Holidays, the hours may shift a bit, please consult the town's website or call the town office for exact hours. Lamoine recycles cardboard, newsprint, #2 plastics, glass and office paper. A very popular swap shop is located at the transfer station. There is also a facility that you can drop off returnable containers, and the proceeds go to a different non-profit organization each month. The town participates in a hazardous waste collection with the MDI League of Towns, generally in October. Bulky waste such as furniture must be disposed of elsewhere – the town office can provide information on appropriate facilities.




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## Permits & Ordinances

Building activity in Lamoine is regulated by numerous ordinances, which are administered by the Code Enforcement Officer and the Planning Board. All the ordinances are posted on the town's website ([www.lamoine-me.gov](http://www.lamoine-me.gov)). The newly enacted Maine Uniform Building and Energy Code is not yet being enforced in Lamoine, however, all building construction is expected to meet that code. Failure to obtain a permit and other violations of the various ordinances carry substantial penalties. Please consult the Code Enforcement Officer prior to starting any project. He is in the town office on Tuesdays each week from 10am to Noon, and available for inspections by appointment – call the town office to schedule a meeting.

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## Utility Services



Electricity is supplied by Bangor Hydro Electric Company. In the event of a power outage, please call 800-440-1111. The maintenance headquarters for Hancock County is located in Lamoine. Cable TV service is provided by Time Warner Cable under a franchise agreement with the town (1-800-833-2253), and we telecast on cable Channel 7. Land line telephone service is maintained by Fairpoint Communications (repair-1-866-984-1611). Verizon Wireless has located a cellular telephone tower in Lamoine, and service was activated in December, 2010.

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## On-Line Services & E-mail Reminders

Got a computer? Many services are available electronically, including vehicle re-registration, boat re-registration and dog registrations. The town office also sends out reminders to subscribers, including vehicle registrations, dog license reminders, meeting agendas, voting dates, and even *The Lamoine Quarterly* newspaper which is also available in hard copy at the Town Hall. To get on "the list", please come fill out a form at the town hall, or send an e-mail requesting such service to: [town@lamoine-me.gov](mailto:town@lamoine-me.gov)

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## Volunteers & Appointed Officials

If you're interested in helping out your town, there are many volunteer opportunities. We have an active litter pickup program, the volunteer fire department is very active, and the school generally has tasks that need people to help. Occasionally appointed board members are needed. Contact the Town Hall at 667-2242 and we'll try to match you up to a volunteer activity.

## Lamoine Board of Selectmen Report



William  
Brann

Gary  
McFarland

Richard  
Fennelly Jr.

S. Josephine  
Cooper

Cynthia  
Donaldson

Your town government seems to have come through another year of economic recession relatively well. The property tax rate for 2010/11 fell slightly, the town has foreclosed on just one property for non-payment of taxes, and that had nothing to do with economic reasons, and there has been a fair amount accomplished this year.

One of the lingering issues this board dealt with was the format for town meeting. Several years ago many citizens asked to conduct town meeting by referendum. This board discussed the issue on numerous occasions, and embarked on a strategy to try to determine what the town really wanted. An informal survey taken in June saw a lot of people respond, and the opinions were mixed on whether to do away with the open town meeting. Educational efforts followed the survey, and just one person addressed a public hearing prior to an advisory vote in November. The outcome was close, but voters opted to stick with the open town meeting format.

This board has been keenly interested in economic development opportunities, and whether the ordinances in town are blocking interested businesses from possibly locating in Lamoine. Last May the Selectboard sponsored an economic development forum. We thank Ron Beard of the University of Maine Cooperative Extension, Roxanne Jobe of Eastern Maine Development Corporation and Janet Toth, the former Economic Development Director for Ellsworth for assisting. The forum produced a variety of opinions from existing business owners and planners, and the Select Board met with the Planning Board in December to further discuss the potential for desirable economic development opportunities.

There were a lot of individual achievements during 2010. In September we were pleased to attend the dedication of the gym at the Lamoine Consolidated School in the memory of Jina Haslam. Her family and much of the community are to be commended for the renovations to the gym that make it a much more usable facility for everything from basketball to town meetings and town dinners.


The cellular telephone tower located adjacent to the former landfill was finally activated in December. The sculpture that graced the front cover of last year's town report was officially dedicated in August at Lamoine State Park. The Parks Commission has installed new kiosks at Lamoine Beach Park and Bloomfield Park. The Fire Department and Transfer Station underwent a courtesy compliance inspection and progress is well under way to bring policies and training up to par.


At the town office, assistant clerk **Diane Carter** left us for another employment opportunity in July. We hired **Jennifer Kovacs** as the full time clerk/tax collector, elevating her status from a part time position. All other paid personnel for the town remain on board from the previous year. The Selectmen thank **Kermit Theall** for his service to the board – his term expired in April.


## Board of Assessors Report

### Municipal Valuations as of April 1, 2010


Classification	Gross Value	Exemptions	Taxable Value
Land	\$142,080,200	\$4,068,200	\$138,012,000
Buildings	\$119,073,900	\$3,261,800	\$115,812,100
Personal Property	\$2,227,200	\$62,100	\$2,165,100
Subtotal			\$255,989,200
Homestead Exemptions			\$4,059,000
<b>Net Taxable Value</b>			251,930,200

 The 2010 property tax rate was 9.6 mills (\$9.60 per \$1,000 valuation), down from 9.7 mills in 2009

 The total tax commitment for 2010/11 was \$2,418,529.92

 One mill in 2010/11 raised \$251,930.20

 The increase in net taxable valuation in 2010/11 was \$4,896,150 or 1.9%

 State valuation for Lamoine in 2010 was \$283,750,000, an increase of 4.2%

### Supplemental Property Tax Assessments in 2010

Name	Map	Lot	Reason	Amount
Steven Joy	4	Several	Lot converted to subdivision	\$5,168.16
Bangor Hydro Electric	19	22	Removal of Homestead	\$327.80
Atif & Judith Ghander	10	8-4	Valuation Correction	\$1,233.60

### Property Tax Abatements Granted in 2010

Name	Map	Lot	Reason	Amount
Steven Joy	4	46	Lot converted to subdivision	\$1,441.42

During 2010 the Maine Property Tax Review Board held a hearing on two filings regarding supplemental taxes imposed by the Board of Assessors for involuntary withdrawal from the tree growth valuation program. The board dismissed both filings without prejudice, advising that the Board of Assessors needed to provide notice to both taxpayers prior to withdrawal. That notice was given during 2010, and the supplemental tax was reimposed.

The Board of Assessors has been informed that the Board of Property Tax Review received a filing for an abatement of valuation from Old Point Inc... A hearing date had not yet been set as of the end of 2010.

During 2010, we're proud to report that assessors Fowler and Jordan received certification as Maine Assessors, and Assessor Towne was well on his way to certification and is expected to become certified in 2011.

The Board of Assessors meets regularly on the first Wednesday of each month at the Lamoine Town Hall at 7:00 PM

Respectfully submitted,

*Jane Fowler, Chair*

*Terry Towne*

*Michael Jordan*



## Hancock County Sheriff's Department Report

William F. Clark  
Sheriff

Richard D. Bishop  
Chief Deputy



50 State Street, Suite 10  
Ellsworth, Maine 04605  
(207) 667-7575  
Fax (207) 667-7516

### TO THE RESIDENTS OF LAMOINE, MAINE:

#### GREETINGS,

Enclosed is a general list of the kinds of complaints, and calls for services, we handled in your town in 2010. These numbers may reflect fewer calls for service due to the call-sharing project we have with the Maine State Police.

Abandoned Vehicle	1	Harassment	6
Ambulance or Medical Assist	1	Information	11
Animal Complaint	1	Juvenile Problem	1
Alcohol Offense	1	Lost or Found Property	1
Arrest Warrants	1	Mental Health Issue	2
Assault, Simple	3	Missing Person	2
Agency Assist	16	Motor Vehicle Accident	15
Burglary	3	Obstructing Justice	1
Citizen Dispute	7	Security Check	1
Citizen Assist	10	Serve Subpoena	9
Criminal Mischief	2	Suspicion	18
Criminal Trespass	1	Serve Protection Order	5
Civil Issue	1	Traffic Accidents	19
Check Well Being	3	Traffic Hazard	1
Dead Body	1	Threatening	3
Disorderly Conduct	6	Traffic Offense	3
Domestic	5	Traffic Acc. Pers Injury	1
DUI Alcohol or Drugs	1	Thefts	9
Escort	1	Trespassing	1
False 911 Calls	3	Theft, Vehicle	1
False Alarm	8	Underage Drinking Incidents	1
Found Property	3	Vandalism	7
Fraud	1		
Fireworks	1		

Respectfully Submitted,

William F. Clark

03/24/2006 09:30:17 am

William F. Clark

## Lamoine Volunteer Fire Department Report

Lamoine's fire department found itself extremely busy at times during 2010. I'm pleased to report there was no loss of life on any of our fire and accident calls, and quick response by our well trained corps of volunteers kept injury and damage from being worse. The two most serious calls saw an un-permitted residence on Chickadee Lane destroyed in a fire that started in the chimney while the occupant was away, and a large industrial chipper was badly damaged when it caught fire on Partridge Cove Road. In all, Lamoine responded to 59 alarms during the year, 44 of those calls originating in town.



Lt. Dean Francazio and  
FF Peter Goebel attack  
a wood chipper fire  
December 31, 2010

Type of Call	Lamoine	Ellsworth	Trenton	Hancock	Surry
Equipment Fire	1				
Vehicle Accidents	8		1	1	
Structure Fires	3	3	1	1	
Smoke Reports	3				
Chimney Fires	2				
Road Hazards	14				
Alarms, no fire	5	1			
Medical Assist	3				
Stand by station	6				
Water Rescue	1				1
Gas Leak	1				
Wildfire	1				
False Report	1				
Flooded Basement	1				
<b>Totals</b>	<b>50</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>1</b>

Lamoine has entered an automatic mutual aid agreement with Ellsworth, Trenton and Hancock which has all the departments respond to any structure fire report. The automatic aid was used once in Lamoine, and Lamoine VFD responded under that agreement 3-times to Ellsworth and once to Trenton.

The LVFD is working to update policies and training to meet the Bureau of Labor Standards requirements following a courtesy safety inspection in September. Substantial progress has been made, and the station facility is now in compliance.

In July, the department was burglarized and a computer, cell phone and other items were taken and damage done to office areas and equipment. I'm sad to report that a former member of the department has been charged in connection with the theft and damage.

Two firefighters completed their Firefighter II training in 2010 – congratulations to Bernie Johnson and Kurt Strauch on their achievement.

Respectfully submitted,

George "Skip" Smith, Fire Chief

## Emergency Management Director's Report

*Stu Marckoon, Local EMA Director*



*Trees brought down utility lines  
on Seal Point Road during a high  
wind and rain event on February  
26, 2010*

Lamoine experienced no incidents where emergency disaster relief was sought. There was a pair of significant storm events that saw numerous trees come down and roads flood. The storm of February 26, 2010 cut off access to the end of Seal Point Road for a couple of days while residents waited for Bangor Hydro Electric to remove trees from utility lines. The other good sized storm on December 12, 2010 caused Mud Creek Road to flood and brought down numerous trees around town, again knocking power out for several hours. Many thanks go to the Lamoine Volunteer Fire Department for keeping the roads open.

As local EMA director, I have completed training in several NIMS related courses on line, and in planning a mass casualty disaster exercise that will be held in Bar Harbor in May 2011.

## Animal Control Officer's Report

*Michael Arsenault, Animal Control Officer*

I'm pleased to report 2010 was a very quiet year for animal complaints. Several stray animals were taken to the Small Animal Clinic in Ellsworth after their owners could not be located. The assistance of the State of Maine Animal Welfare Department was enlisted after receiving a report of possible animal mistreatment. The owner of a small farm compound was directed to properly care for the livestock and a follow up visit found the facility to be in compliance with minimal animal welfare rules. There were no reports of dog bites this year, and no rabid animal reports.

## Health Officer's Report

*Cece Ohmart, Health Officer*

I'm pleased to report there were no incidents to investigate in 2010. The town's website did post several advisories ranging from Red Tide, to heat warnings, to bed bug information. The minor flu outbreak in 2009 did not carry over to this year.

## Harbor Master's Report

*David Herrick Sr., Harbor Master*

Lamoine's harbor, in front of Lamoine State Park, continues to be a very busy place during the summer months, with a mixture of pleasure craft and working fishermen utilizing the 60 mooring spaces. There were no alleged violations of the Harbor Ordinance reported in 2010. Several people on the waiting list were able to obtain a mooring this year. The waiting list as of December 31, 2010 is as follows:

### Resident

1	Jon Eric VanAmringe
---	---------------------

### Non Resident

1	Baranski, Jim
2	Liberty, Alida



## Solid Waste Report

*William Fennelly, Transfer Station Manager*



During 2010, Lamoine residents disposed of 588.85 tons of trash at the Penobscot Energy Recovery Facility, a drop of 30.93 tons from 2009, or a decrease of 5%. Some of this decrease may be attributed to the discovery that one of the contracted trash haulers was bringing in trash from other communities. This was reported to the Board of Selectmen who entered a consent agreement with the hauler, resulting in restitution for the estimated 14 tons illegally brought to the facility.

Residents will notice some significant changes at the transfer station, not the least of which was the new privy constructed in February. The recycling roll off containers have been moved to the cement pad that originally was designed to collect metal, making for a much safer recycling option. Many of the trash dumpsters have been replaced to keep material from leaking onto the ground. The swap shop and bottle collection building were both painted in the summer of 2010. In December, a snow blower was purchased to help better clear away the recycling areas. Speaking of bottles – the returnable donation program has resulted in over \$2,700 being paid to local non-profit organizations!

Lamoine's official state calculated recycling rate in 2009 was 32.09%. The 2010 figures won't be available until after the town report is printed. During 2010 Lamoine changed its destination source for recycling from Bangor's city facility to Coastal Recycling in Hancock.

At the end of the year, the Board of Selectmen was reviewing bids for transportation of trash and recycling, as both contracts expire in June, 2011. Currently, Pine Tree Waste of Hampden holds both contracts and has been extremely cooperative with the town for the transportation needs.

My thanks to Paul Davis who served as a fill-in attendant on several occasions in 2010 and to the facility users who have been most cooperative about following the various rules that keep our facility operating smoothly.

## **Planning Board Report**

The Planning Board held regular monthly meetings in 2010 and several additional meetings to consider revisions to current ordinances.

### Gravel permits granted

Several Gravel permits were approved in 2010, six of them to Harold MacQuinn, Inc., (locations: Map 9/ lot 13, Map 20 / lot 12, Map 3 lot 42, Map 7 lot 7, Map 7 lot 9, Map 3, lots 31 & 33). Various conditions were attached to some of the permits. One permit was issued to RF Jordan & Sons, Inc., for a pit on Map 3 / lot 4. Minor amendments to existing permits were approved for some pits operated by Doug Gott & Sons, Inc. A gravel permit is issued for a period of three years, after which the operator needs to apply for a new permit if continued operation is desired.

### Gravel permits denied

On two separate occasions in 2010, both Site Plan Review permits and Gravel permits were denied to Doug Gott & Sons, Inc. for a wooded lot on Lamoine Beach Road, the so-called Stephens Lot (Map 3 Lot 8), abutting an existing pit operated by Gott, the so-called B&H pit. On March 2, the Board denied Gott's application for a Site Plan Review permit and Gravel permit to establish a new pit on the Stephens Lot. Gott appealed the denial to the Town's Appeals Board but the Appeals Board upheld the Planning Board's denial of the Site Plan Review permit. On December 7, the Board denied Gott's application for a Site Plan Review permit and Gravel permit for an expansion of the B&H pit into the abutting Stephen's Lot. The Board anticipates that an appeal will be filed in 2011.

### Miscellaneous permits

A Site Plan Review permit was granted to Jon Eric VanAmringe to construct a barn of nearly 2,800 sq. ft. on his property on the Shore Road. The Parks Commission was granted one-year extensions to permits to construct information kiosks at the Town Park at Bloomfield Park Road and at the Town Park at Lamoine Beach. Two subdivision permits (Partridge Cove Estates and Raccoon Hollow) were granted one-year extensions. An amendment to the Walker Farms Subdivision for the purposes of changing the size of Lot 10 was approved.

### Ordinance changes

The Planning Board spent considerable time in developing proposed amendments to the Building and Land Use Code with regards to Ground Water and to Home Occupations. These changes were presented to residents for consideration at the Town Meeting. The amendments were adopted by those present at the meeting.

Members of the Planning Board in 2010 were: Gordon Donaldson (Chair from Jan-June, Vice-Chair from July – Dec); John Holt (Chair from July – Dec, vice-chair from Jan – June); Michael Garrett (Secretary); James Gallagher; Chris Tadema-Wielandt; Donald Bamman (alternate); and Michael Jordan (alternate). The Board extends its appreciation to Gordon Donaldson for serving as Board Chair for the past few years. The Board also appreciates the administrative assistance of Stu Marckoon and the help of CEO Dennis Ford in reviewing permit applications. As 2010 drew to a close, Mike Garrett submitted his resignation from the Board. We will greatly miss his contributions as Secretary, his wisdom in our deliberations, and his presence at our meetings.

Respectfully submitted:

John S. Holt, Chair



## **Appeals Board Report**

The Lamoine Board of Appeals considered two cases during 2010. The first was the denial of a Site Plan Review and Gravel Permit sought by Doug Gott & Sons on Map 3 Lot 8. After a hearing, the Appeals Board found most of the conclusions drawn by the Planning Board to have been proper and upheld the denial.

The other case involved a notice of violation issued by the Code Enforcement Officer to property owner Robert Seibel for a deck that was built in the Shoreland Zone without a permit and too close to the shore line. After a public hearing, the Appeals Board found the deck to be in violation of the Shoreland Zoning Ordinance, but disagreed that the boat house to which it was attached had been converted to a residential use. The Appeals Board ordered the deck removed by mid-October. A check by the Code Enforcement Officer found this has not yet been accomplished, and the matter has been referred to the town attorney.

Respectfully submitted,

*Hancock "Griff" Fenton, Chair*

## **Cable TV Committee Report**

Lamoine's local cable TV channel (channel 7 on basic cable) continues to provide live and recorded programming of most meetings and some special events in town. An "on-air" light is now functioning at the Town Office so that the various boards and committees know when they're meetings are being telecast. The CTV fund has also purchased more field production equipment so that a 2-or-3 camera production can be accomplished, or two events could be recorded simultaneously. An editing computer is also installed at the town hall, though it has not been utilized very often.

We hope to have the technology room at the town office rewired in 2011 so that the tangle of cables and a ground looping problem on the telecasts are improved. The committee is most in need of volunteers to record and edit TV productions. Please contact the town office if you might be interested. This is a great opportunity for students to fulfill their high school community service needs.

Respectfully submitted,

*Bill Butler, Chair*

## Code Enforcement Officer's Report

Dennis Ford, Code Enforcement Officer & Plumbing Inspector

Michael Jordan, Deputy Code Enforcement Officer & Deputy Plumbing Inspector

The economy in 2010 is well reflected by the significant drop in building permits issued during the year. The Code Enforcement Officers issued the following permits in 2010:

Projects	# Building Permits	# Shoreland Permits	Plumbing Permits	
Addition	6		Internal	17
Barn	1		Other (Privy)	1
Deck/Patio	9	1	Septic	9
Driveway		1	Replacement	2
Enclose Deck	3	1	Hookup only	3
Garage	10		Variances*	2
Greenhouse	1		<b>Total Issued</b>	32
Mobile Home	1		*not included in total	
Farm Building	1		<div data-bbox="891 787 1175 888" data-label="Text"> <p><i>The Verizon Wireless tower was constructed and activated in 2010</i></p> </div>	
Residences	11			
RV's	2			
Sea Wall		1		
Sheds	7	3		
Steps to Shore		1		
Sun Room	1			
<b>Total</b>	53	8		



Enforcement Activities undertaken in 2010 include:

- Issued notice of violation to owners of two buildings on Chickadee Lane being inhabited prior to receiving a certificate of occupancy. One of structures burned leading to the discovery of the buildings being used and numerous safety and building / land use violations.
- Worked with Sugarbush Drive property owner to comply with automobile graveyard potential violation and permitting of farm building
- Issued notice of violation of Building and Shoreland Ordinances following report by Assessors that a deck was added to a boathouse in close proximity to the shore without a permit. Violator was ordered to remove deck and the order upheld by the Board of Appeals.
- Investigated complaint of cutting on Berry Cove Road in potential violation of Shoreland Zoning Ordinance. Worked with the landowner and a forester to provide proof of compliance.
- Inspected replanting of Shoreland Violation on Paradise Drive and found in compliance. Will re-inspect in spring 2011.

The Maine Uniform Building and Energy Code (MUBEC) went into effect on December 1, 2010, potentially rendering the building code requirement of a certificate of occupancy moot. Deputy Code Enforcement Officer Mike Jordan is working to become a certified MUBEC inspector.

Respectfully submitted

*Dennis Ford, Code Enforcement Officer & LPI*

## Parks Commission Report

The Lamoine Parks Commission kept busy again in 2010 with the completion of many projects as well as routine maintenance. Our vision for upgrading, maintaining, and enhancing the image of Bloomfield and Lamoine Beach Parks has finally taken shape.

The kiosks have been installed at both Bloomfield Park and Lamoine Beach. They provide basic user information, nature facts, and some great history about the parks. Their presence adds to the image of these areas.

### Bloomfield Park

In addition to the kiosks, more woods clearing took place, a short walking trail through the woods was completed, and picnic table pads and anchors were added. Bloomfield Park has been the most rewarding of our efforts as it has undergone the biggest change and now has a Park-like feel.

In 2011, we are requesting funds to build a much needed bathroom facility like the one at Lamoine Beach. The addition of a bathroom facility is long overdue and would put the finishing touch on this special area.



*The Parks Commissioners stand beside the just completed kiosk installation to Bloomfield Park in October 2010*

### Lamoine Beach

In addition to the kiosk, new grills, trash can tops, and a pet waste station were added. In 2011 we will explore trying to get the old well operational for non potable uses like washing sand off your feet! Also in the works, plans to have new landscaping under the big park sign.

### Marlboro Beach

Nature is still at work! We picked up trash here a few times during the season.

### Events

The second annual Family Fun Day and ice fishing derby was held at Blunt's pond and the Frenchman Bay Riders Snowmobile Club. We also co hosted the 5<sup>th</sup> annual Flat top 5K Road Race and Kids Fun Run, with 238 runners participating. The race is proving to be one of the most popular on the local race circuit. Please join us for the 6<sup>th</sup> annual. The funds raised from this event benefit our parks and a Scholarship fund.



Conner McDevitt & Ross Fowler watch their tip up at the fishing derby 2010

Many thanks to current members (Christa & Rich Brey, Nate Mason, Susan Belanger, Doug Jones, Julie Herrick & Kerry Galeaz) and past members of our committee as well as Stu Marckoon (always there when you need him!) for their contributions and hard work in accomplishing our goals and visions to date. We meet the third Tuesday of the month and welcome suggestions and ideas and encourage everyone using these areas to take an active role in their upkeep by "leaving no trace."

Respectfully submitted,

*Kerry Galeaz, Chair, Lamoine Parks Commission*

## Conservation Commission Report

The Lamoine Conservation Commission meets the 2<sup>nd</sup> Wednesday of each month at the Town Hall. The Commission was created to educate and provide a forum to promote conservation of Lamoine's natural resources. The meetings are open to the public and can be viewed on Cable Channel 7.

The Commission presented a number of educational programs. This year we hosted Sandy Cohen from the Peninsula Power Community Wind Project who discussed the basics of using wind power and multi-town collaboration; the screening of the film TAPPED which dealt with the commercial bottling of ground water; a weatherization workshop in conjunction with the Lamoine Fuel Buyers Group; John Holt on Blue Birds and the construction of bluebird houses; and a presentation by Dr. Jane Disney and Dr. George Kidder on the restoration of eelgrass in Frenchman Bay.

The GET WET program continued to bring real science into our school. This year marked the fifth year the Commission has assisted the George Mitchell Center for Environmental and Watershed Studies, at the University of Maine Orono. This program not only encourages student interest in science but also provides a snap shot of the water quality in Lamoine.

The Commission continues to enjoy a rewarding partnership with the Mt. Desert Island Biological Laboratory. Our students once again were able to assist the Lab in restoring eel grass along Lamoine's shores.

This year the Commission organized volunteers to take part in the annual state shore clean-up program. The clean-up effort was in conjunction with the Lamoine State Park and focused on the shore line in and around the Park. This was the first time citizens of Lamoine and the Lamoine State Park worked together in this statewide event.



The Commission provided support for the successful Shellfish Ordinance and is working with harvesters in their conservation of local shellfish.

At this year's Town Meeting, the Commission made its fourth presentation of the Lamoine Conservation Award honoring Willem Brutsaert for sharing his expertise in ground water. Willem created a booklet for the town on how to protect and maintain the aquifer that we depend on for our drinking water.

The Commission thanks Amy Morley for her energetic service as a Conservation Commissioner and welcomes Annie Crisafulli as a new member. The current Commissioners are Annie Crisafulli, Carol Kory, David Schick, Fred Stocking (secretary), Bob Pulver (chair), and alternate Nancy Pochan.

## Road Commissioner's Report

The roads in Lamoine are in relatively good shape as we end the year. A few good sized projects will help ensure that the local roads stay safe.

A collapsing culvert on Shore Road was replaced after mysterious sink holes started appearing on the road shoulder. A new, plastic culvert replaced the 4-foot diameter metal culvert and should last for years to come. Shore Road also saw a driveway culvert replaced after the old one popped through the ground and had a hole develop.



A cross culvert was installed on Cos Cob Avenue as a drainage solution to the entrance of Periwinkle Alley. We're in hopes this should solve that problem for many years to come.

Trees were trimmed on Needles Eye Road in December, greatly increasing the visibility on that road, and keeping the trees from scraping vehicles that get a little close to the shoulder. This should also help with melting snow and ice on that road.

No paving was performed during 2010. Asa's Lane will be paved in the spring of 2011. The paving was purposely delayed for cash flow reasons, and it was felt one more winter could pass before the road was resurfaced.

Speaking of winter, the town has chosen Richard McMullen to plow the roads for the next three years under a competitive bidding contract. Mr. McMullen, who was born and raised here in Lamoine, replaces Nankervis Trucking which held the plowing contract for the better part of a decade. Mr. McMullen has also performed some smaller scale summer maintenance projects for the town over the years.

There were several emergency road responses, mostly by the fire department when high winds blew trees onto the roads, making them impassable at times. Many thanks to the LVFD volunteers who cut the trees up and moved them to the side of the road. Some extra crew was hired to chip up trees that could not be safely disposed of on a long term basis on the roadside. And thanks to Jay Fowler for swift emergency response to Asa's Lane to fix a flooded cross-culvert last November.

The 2011/12 Budget calls for paving portions of Shore Road and Mill Road. This will take place in the spring of 2012.

Respectfully submitted,

Michael Jordan, Road Commissioner



## Town Clerk's Report

### January 1, 2010 to December 31, 2010

*Jennifer M. Kovacs, Town Clerk*  
*Diane Carter, Assistant Town Clerk until 6/30/2010*

#### Births

Residents- Out of Town	
Males	11
Females	4
Total	15

No births occurred in Lamoine during 2010

#### Marriages

Residents Married Outside of Lamoine	5
Residents Married in Lamoine	8
Non-Residents Married in Lamoine	2
Non-Residents License Issued	0
Total	15

#### Deaths

##### Residents who died out of Town

Radah T. Schmidt, January 19, 2010  
 Natalie M. Barr, February 09, 2010  
 Morris A. Lambdin, April 01, 2010  
 Frederick E. Hutchinson, April 07, 2010  
 Clifford I. Carter, May 06, 2010  
 Marjorie L. Johnson, November 04, 2010

##### Residents who died in Town

Carla S. Wofford, May 8, 2010  
 Richard J. King, June 14, 2010  
 Dorothy B. Harvey, September 23, 2010  
 Charles W. Robinson, September 30, 2010  
 Raymond L. Hisler, November 02, 2010

#### **Dog Licenses** Issued for the 2010 Licensing Year (October 16, 2009 to October 15, 2010)

Males/Females	36
Spayed/Neutered	279
Total Dogs Licensed	315

\*Does not include on-line registration sales through the State of Maine

#### Elections

There were five elections held during 2010 at the Lamoine Town Hall. As of December 31, 2010 Lamoine had 1,519 registered voters and utilized the Centralized Voter Registration System. Turnout was as follows:

Election Date	Election Type	Ballots Cast
April 6, 2010	Annual Town Meeting	246
June 8, 2010	RSU 24 Budget Validation	589
June 8, 2010	State Primary	587
June 29, 2010	Special Referendum	299
November 2, 2010	General Election, Special Town Meeting	901

## Tax Collector's Report

For Fiscal Year Ending June 30, 2010

### 2009/10 Property Taxes

Tax Commitment August 17, 2009	\$2,396,230.28
Prepaid Taxes Collected	-\$4,644.47
<b>Abatements</b>	
Prior to 12/31/09	-375.88
Steve Joy Correction	-\$1,441.42
<b>Total Abatements</b>	<b>-\$1,817.30</b>
<b>Supplemental Taxes</b>	
Prior to 12/31/09	\$729.25
Steve Joy Correction	\$5,168.16
<b>Total Supplemental</b>	<b>\$5,897.41</b>
<b>Rounding</b>	<b>-\$2.36</b>
<b>Net to Collect</b>	<b>\$2,395,643.56</b>
<b>Submitted to Treasurer prior to July 1, 2010</b>	<b>\$2,336,573.28</b>
<b>2009/10 Property Taxes Due 6/30/10*</b>	<b>\$59,070.28</b>

\*schedule of taxes due 6/30/10 listed in Treasurer's Report.

### 2008/09 Property Taxes

Beginning Balance 7/1/09	\$42,934.57
Collected prior to lien placement 7/6/09	-\$1,800.24
Liens submitted to Treasurer 7/6/09	-\$40,930.53
Moved to Personal Property Receivable	-\$199.80
Ending Balance	\$0.00

### Personal Property Taxes FY2008/09

Balance from Unpaid Taxes	\$199.80
Collected prior to 6/30/10	-\$105.30
Abated by Selectmen	-\$94.50
Balance 6/30/10	\$0.00

### 2010/11 Property Taxes

Tax Commitment July 7, 2010	\$2,418,529.92
Prepaid Taxes	-\$2,125.91
Net to Collect	\$2,416,404.01
Submitted to Treasurer	-\$1,504,545.83
Balance due 12/31/10	\$911,858.18

Excise Taxes Collected FY ending 6/30/10	\$268,392.50
Watercraft Excise Taxes Collected FY ending 6/30/10	\$3,643.40

Respectfully submitted,

Jennifer Kovacs, Tax Collector

## Registrar of Voters Report

*Jennifer M. Kovacs, Registrar*

The Town of Lamoine utilizes the State of Maine Centralized Voter Registration System to manage the voter list. As of December 31, 2010, the following numbers of active voters were registered in Lamoine:

Political Party	Number of Voters
Democrat	399
Green	66
Republican	535
Unenrolled	519
Total	1519



Town Clerk & Registrar Jennifer Kovacs prepares the extra voting booths for the November 2010 Election

## Addressing Officer's Report

During 2010 there were 11 new addresses assigned based on building permits issued for new residences. There were two new road names assigned during the year, Failte Lane and Lightning Point Lane, both off Seal Point Road. Coolidge Crossing's numbers were extended thanks to construction of a residence on that road that cuts between Lamoine Beach Road and Shore Road.

Numerous road signs had to be replaced in 2010 due to theft and vandalism. The town had 1,108 active address assignments by the end of 2010.

Remember, ordinance requires that your house number be displayed so that it is visible from the road on which you live. This greatly assists public safety agencies with finding the correct home in an emergency.

Respectfully submitted,

Stu Marckoon, Addressing Officer

## Administrative Assistant's Report

*By Stu Marckoon*



One of the many jobs of the Administrative Assistant is to look for ways to run the town more efficiently and economically. That is a constant challenge, and some changes implemented at the town office this year attempt to accomplish that goal. For instance, you may have noticed the staff is no longer hand writing tax receipts with yellow, pink and white copies. This was extremely time consuming, the receipts were expensive, and the work redundant. Instead, the payment information is now entered directly into the computer system, and if you wish, a receipt can be printed and signed. That has saved a tremendous amount of time and paper. The same process has been implemented with Treasury and Code Enforcement receipts. This should save several hundred dollars a year and frees up staff to process other work.

Another aspect of this job is communication with the public. We continue to produce a news packed quarterly publication, and over the years, many folks have been great about contributing articles for *The Lamoine Quarterly*. Our website is a source of a lot of information about the town. Chances are if you need some information about town government, it can be found at [www.lamoine-me.gov](http://www.lamoine-me.gov). The cable TV channel is also a great source of information, with the most recent meetings playing back several times and airing live when possible.

A fair amount of time in 2010 has been spent drafting new job descriptions for all appointed town officials, and to update the general office policies. The Selectmen have patiently been reviewing the drafts, and it is hoped that these will be updated in 2011. Some issues during the year have involved a fair amount of research as well. Thanks goes to Town Clerk **Jennifer Kovacs** for helping compile a history of turnout and attendance at town meeting. That information was key to setting the town meeting date in 2011 – and the history was a bit surprising. Speaking of Jennifer, I'm greatly pleased the Selectmen approved her to become the full-time clerk/tax collector, though we lost a fun co-worker when **Diane Carter** left for another job. Jennifer has truly blossomed in this job!

There were a couple of disappointments in 2010. One involved a vandalism incident at the Town Office in March where a juvenile hurled pieces of pavement through the front door window causing several hundred dollars damage. He was apprehended and charged with criminal mischief and has made restitution to the town for all the damage. The other involved a theft from the fire station in July, allegedly by a former fire department member. The items have not been recovered, including a computer with a great deal of fire department data from past years.

As I reflect back on 2010, I see a year of steady accomplishment by our little town, and some great milestones in my family. When the Board of Selectmen hired me in 1993, our younger daughter Rebecca was in attendance at the first Selectmen's meeting – as a newborn. I'm now proud to report that she has become a registered voter and will graduate from Ellsworth High School next June, with plans to attend college in Vermont. Our older daughter, Sarah, is in the midst of her junior year at Thomas College in Waterville. Both girls have called Lamoine home for all of their lives. Our family is truly thankful for a supportive community, good neighbors, and a pleasant environment in which to live, grow, and thrive.

## Treasurer's Report

*For Fiscal Year Ending June 30, 2010*

The fiscal year marked a major change in the way the town does its fiscal business in that equal installments are now paid to RSU 24 as opposed to funding the former Lamoine School Department directly. This created some cash flow issues which resulted in a change in the due date for the 2010/11 property tax bills, and a delay of some projects until later in the fiscal year

Account Balances June 30, 2010:

Asset Accounts		Liability Accounts	
Cash - FNBBH Checking	34,679.51	Selectmen's Warrant Payable	6,449.81
FNBBH Investment Mgt	475,143.96	Accounts Payable	42,223.24
Petty Cash	200.00	Encumbered funds carried fwd	8,678.54
Prepaid Taxes	-1125.91	Town Hall Lease Deposits	25.00
Prop Tax Receivable 2009/10	59,070.28	Due to Gen. Fund - Cemetery	1,778.51
Personal Property Tax 03-04	754.60	Deferred Property Tax Revenue	56,117.40
Supplemental Taxes Receivable	1,233.60	<b>Total Liabilities</b>	<b>115,272.50</b>
Liens - FY 08/09	16,109.01	<b>Fund Balances</b>	
Accounts Receivable	6,750.03	Unreserved/Undesignated Fund	318,792.10
Demolition Debris Receivable	635.80	Flag Maint Fund	127.54
Due from Other Funds	1,778.51	Code Enforcement Fund	7,186.71
Code Enforcement Fund	7,490.43	Education Fund	120,314.35
Education Fund - Receivable	0.00	Fire Truck Reserve Fund	9,450.86
Fire Truck Reserve Fund	1,950.86	Road Fund	52,576.85
Road Assistance Fund	30,962.73	Education Capital Reserve	9,218.83
Education Capital Reserve	9,184.00	Animal Control Fund	3,656.30
Revaluation Reserve	63,175.03	Revaluation Fund	63,175.03
Parks Fund	4,683.80	Parks & Recreation Fund	6,604.63
Cable TV Fund	14,988.01	Cable TV Equipment Fund	19,174.71
Insurance Deductible Fund	4,733.90	Insurance Deductible Fund	5,155.32
Harbor Fund	8,394.58	Harbor Fund	11,874.88
Veterans' Memorial Fund	117.39	Reserved for Endowments	12,332.34
Capital Improvements Account	80,339.19	Veterans' Memorial Fund	5,619.41
Cemeteries - East Lamoine	2,699.88	Capital Improvement Fund	74,453.87
Cemeteries - Forest Hills	2,474.95	Fixed Assets	8,321,658.64
Cemeteries - Marlboro	8,936.02	Land Conservation Fund	4,160.88
Fixed Assets	8,321,658.64	Conservation Commission Fund	373.93
Land Conservation Fund	4,160.88	<b>Total Fund Balances</b>	<b>9,045,907.18</b>

<b>Total Assets</b>	<b>9,161,179.68</b>	<b>Total Liabilities + Fund Balance</b>	<b>9,161,179.68</b>
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The above balance sheet figures are presented as audited by James Wadman, CPA as of June 30, 2010. On the following pages are the analyses of the account activity for each balance sheet account during the fiscal year. A breakdown by budget line is included with the proposed budget elsewhere in the town report.



**Cash (Checking Account)**

The general checking account for the Town of Lamoine is held at The First, N.A. All financial transactions for the town pass through this account:

Beginning Balance 7/1/09	\$68,765.50
Deposits and other additions	\$4,080,207.09
Payments from checking	\$4,114,293.08
Ending Balance 6/30/10	\$34,679.51

The following received payments from expenditure warrants during the fiscal year July 1, 2009 to June 30, 2010:

Payee	Appropriation	Item(s)	Amount
****confidential	General Assistance	Rental	\$58.00
Acadia Disposal District	Solid Waste	Household Hazardous Waste	\$1,033.00
A-Copi Imaging	Adm & Capital Assets	Photocopier & Maintenance	\$2,437.50
Amazon.com	Adm, CTV	Software	\$187.97
American Red Cross	Social Services	Donation	\$360.00
Annseal, Inc.	Roads	Crack Sealing	\$7,921.31
Apple Computers	CTV	Computer	\$2,056.90
Arsenault, Michael	Animal Control	Salary, costs, mileage	\$1,015.36
Autotronics	Fire	Truck Maintenance	\$68.70
Awards, Signage & Trophy	Parks & Rec	Fishing Derby Trophies	\$22.28
Bangor Daily News	Fire Truck	Advertising	\$86.60
Bangor Hydro Electric	Tax Overpayment	Refund	\$540.55
Bangor Hydro Electric	Various	Electricity	\$6,624.89
Bangor Pipe & Supply	Fire	Pump Maintenance	\$39.51
Bar Harbor Bank & Trust	Loan Payable	Interest - Fire Truck Loan	\$1,035.86
Bard Industries	Fire, Parks	cleaning supplies	\$375.75
Barnes, Jay	Parks & Rec	Marlboro Cemetery Maint.	\$168.00
Best Buy	CTV	Equipment	\$608.97
Boynton, Russell Jr.	Parks, Fire	Maintenance, Reimburse	\$904.00
Bragdon, Catherine	Administration	Ballot Clerk	\$247.50
Branch Pond Marine	Fire	Boat Maintenance	\$249.07
Brey, Christa	Parks	Lamoine Beach Costs	\$19.39
Brodie, Carleton	Fire	Firefighter Reimbursement	\$300.00
Brookside Technologies	CTV	Maintenance	\$305.00
Broussard, Joan	Adm	Ballot Clerk	\$177.50
Brown's Communications	Fire	Radio Maintenance	\$900.96
Brown's River	Administration	Records Preservation	\$1,725.00
Butler, Angie	Fire	Firefighter Reimbursement	\$300.00
Butler, William	Adm, Fire	Ballot Clerk, FF Reimburse	\$219.80
Carbonite.com	Adm	Computer backup	\$54.95
Cargill, Inc	Roads	Salt	\$6,310.52

Payee	Appropriation	Item(s)	Amount
Carney, James	Fire	Firefighter Reimbursement	\$300.00
Carter, Diane	Adm	Assistant Clerk/Collector	\$7,503.99
Child & Family Opportunities	Social Services	Donation	\$600.00
City of Ellsworth	Payable	Bulky Waste, Clam Licenses	\$3,963.68
Coffee Express	Adm	Election Costs	\$4.60
Colby College	Administration	Training	\$321.00
Cold Spring Water Co.	Fire	Water	\$250.00
Colella, Franco	Administration	Ballot Clerk	\$100.00
Coleman, Douglas	Excise Tax	Overpayment refund	\$82.42
Colonial Inn	General Assistance	Housing	\$428.00
Colwell Diesel	Fire	Truck & Pump Maintenance	\$1,529.76
Cooper, S. Josephine	Administration	Selectman Salary	\$1,477.60
County Ambulance	Public Safety	Ambulance Contract	\$10,465.00
Crawford, George	Roads	Mowing	\$1,875.00
Cub Scout Pack 88	Payable	Returnables Proceeds	\$367.15
Darling's Ford	Fire Truck	Chassis Purchase	\$34,111.00
Davis, Paul	Solid Waste	Labor - Transfer Station	\$350.92
Dead River Company	General Assistance	Heating Fuel	\$505.92
DeFusco, Kathleen	Administration	Ballot Clerk	\$142.50
Dennis Lounder Plumbing	Fire	Station Maint. (Furnace)	\$1,867.62
Dept. of IF&W	Payable	Licenses & Registration sales	\$17,395.25
Donaldson, Cynthia	Administration	Ballot Clerk, Selectman	\$962.74
dot.gov Registrar	Adm	Web Site License Fee	\$125.00
Downeast AIDS Network	Social Services	Donation	\$600.00
Downeast Family YMCA	Parks	Annual appropriation	\$3,000.00
Downeast Horizons	Social Services	Donation	\$600.00
Ducharme, William	Cable TV	Maintenance	\$801.64
Eastern Agency on Aging	Social Services	Donation	\$250.00
Eaton/Peabody	Adm	Legal (Bond Counsel)	\$2,050.00
EBS	Various	Maintenance Materials	\$405.60
Electronic Tax Payments	Administration	Payroll Taxes & Payables	\$23,040.93
Ellsworth American, Inc	Various	Advertising, Newsletter	\$1,397.95
Ellsworth Chain Saw	Fire	Equipment Maintenance	\$11.25
Ellsworth Public Library	Library	Donation	\$6,270.00
Excalibur the Electrician	Capital	Copier Wiring	\$225.00
Faith in Action	Social Services	Donation	\$600.00
Farnsworth, Edward	Fire	Firefighter Reimbursement	\$300.00
Fennelly, Richard Jr.	Administration	Selectman Salary	\$923.50
Fennelly, William	Solid Waste	Labor, Cost Reimburse	\$8,306.27

Payee	Appropriation	Item(s)	Amount
Finish Line Graffix	Fire	New Truck Lettering	\$600.00
Fire Engineering	Fire	Magazine	\$29.95
Ford, Dennis	Code Enforcement	Salary	\$13,762.38
Forest Hill Cemetery	Parks	Veterans Graves	\$375.00
Fowler, E. Jane	Administration	Assessor Salary	\$1,377.60
Fowler, Jay	Roads	Maintenance	\$21,751.50
Francazio, Dean	Fire	Firefighter Reimbursement	\$300.00
Frederick, Paul	Excise Tax	Overpayment refund	\$74.74
Frenchman Bay Riders, Inc.	Snowmobile Refunds	Pass-Through	\$605.99
Full Compass.com	CTV	Equipment (switcher)	\$1,795.00
Galeaz, Kerry	Parks	Expense Reimbursements	\$232.08
Gall's, Inc.	Fire	Turnout Gear	\$236.37
Gateway Title of ME	Overpaid	Refund	\$34.44
Giant Sub	Adm	Election Costs	\$31.08
Gilman Electric	Adm	Lighting	\$89.41
Goebel, Peter	Fire	Firefighter Reimbursement	\$538.00
Gold Star Cleaners	Fire	Turnout Gear	\$15.00
Goodwill Industries	General Assistance	Clothing	\$75.00
Goodwin, John Jr.	Roads	Culvert-Needles Eye	\$6,834.40
Gorman, Timber	Excise Tax	Overpayment refund	\$63.80
Granville Rental	Roads	Chipper Rental	\$269.30
Griffin, Harvey	Solid Waste	Transfer Station Labor	\$376.87
GT Outhouses LLC	Parks	Flat Top 5K/Family Fun Day	\$65.00
Hancock County Firefighters	Fire	Training, Dues	\$920.00
Hancock County Home Care	Social Services	Donation	\$579.00
Hancock Cty Planning Cmsn	Roads	Salt Bid	\$25.00
Hancock County Treasurer	County Tax		\$101,350.28
Hancock County Treasurer	Public Safety	Dispatching	\$2,502.86
Hancock Oil	General Assistance	Heating Fuel	\$255.18
Hancock Registry of Deeds	Adm	Lien Costs	\$1,264.50
Hannaford Food & Drug	Adm	Meeting supplies	\$26.48
Harris, Jonathan	Fire	Firefighter Reimbursement	\$333.99
Haslam Septic	Solid Waste	Septic Contract	\$1,060.00
Helen's Restaurant	Fire	Truck Delivery	\$33.00
Herrick & Salsbury	Ed Capital/Plan Brd	Survey & Maps	\$975.00
Herrick, David Jr.	Fire, Roads	Labor, expenses	\$392.35
Herrick, David Sr.	Fire, Roads, Harbor	Salary, Expenses	\$1,089.69
Herrick, Julie	Parks	Cost reimbursement	\$199.97
Hospice of Hancock County	Social Services	Donation	\$600.00
HUB International	Administration	Volunteer Insurance	\$138.75

Payee	Appropriation	Item(s)	Amount
Hunnewell, James	Fire	Firefighter Reimbursement	\$300.00
Hutchins Brothers	Administration	Office Supplies	\$253.87
Industrial Protection Service	Fire	Equipment Maintenance	\$2,780.00
JBC Safety	Fire	Safety Gear	\$328.50
Johnson, Bernard	Fire	Firefighter Reimbursement	\$300.00
Johnson, Carlton	Fire	Firefighter Reimbursement	\$300.00
Jones, Brett	Adm & Fire	Reimbursements	\$857.00
Jordan, Gerald	Fire	Firefighter Reimbursement	\$300.00
Jordan, Matthew	Fire/Roads	Labor/Reimbursement	\$392.35
Jordan, Michael	Adm/CEO/Fire	Salary, Reimbursements	\$3,826.31
JWJLLC	Payable	Overpayment refund	\$413.67
K&T Environmental Equip.	Fire	Truck 405, gear, maintenance	\$63,670.92
Kelley, Harvey	Adm	Town Meeting Moderator	\$235.49
Kohn, Vilma	Payable	Overpayment refund	\$10.00
Kovacs, Jennifer	Adm	Salary, Mileage	\$18,332.69
Labelle, Bill	Capital Project	Transfer Stn. Privy	\$200.00
Lamoine 8th Grade	Payable	Returnables Proceeds	\$405.75
Lamoine Cheering	Payable	Returnables Proceeds	\$337.95
Lamoine Fire Dept.	Fire	Lights, Training, Maint.	\$216.90
Lamoine General Store	Adm/Roads	Election Costs/Maint.	\$83.64
Lamoine Historical Society	Various	Donation, Bottles, Grant	\$3,331.00
Lamoine School Dept.	Education	Education Costs	\$69,537.76
Lamoine School Patrons	Payable	Returnables Proceeds	\$409.35
Lane Construction	Roads	Paving	\$126,014.30
Leave No Trace Center	Parks	Dues	\$100.00
Life Savers, Inc.	Fire	First Aid	\$165.15
Loaves & Fishes Pantry	Social Services	Donation	\$600.00
Lowes	Various	Maintenance supplies	\$578.23
Maine Assessors Association	Adm	Dues	\$50.00
Maine Coast Memorial Hosp.	Donation	Emergency Room	\$3,000.00
Maine GFOA	Adm	Training	\$25.00
Maine Municipal Association	Adm	Insurance/Dues/Training	\$15,845.00
Maine, State Of	Solid Waste	Licensing & Reporting	\$556.00
Maine, State Of	Payable	Dog Licenses	\$1,114.00
Marckoon, Bonnie	Adm	Postage	\$3.00
Marckoon, Stuart	Adm/Fire	Salary/Mileage/Reimburse	\$42,602.25
Mardens	CTV	Supplies	\$54.13
Marks Printing	Adm	Election Costs	\$21.45
Master Magnetics, Inc	Solid Waste	Signs-Maint	\$52.01
McDevitt, Marion	Adm	Ballot Clerk	\$235.00

Payee	Appropriation	Item(s)	Amount
McFarland, Gary	Adm	Selectman Salary	\$923.50
MCMH Physicians	Fire	Respiratory Program	\$412.60
McMullen, Richard	Various	Maintenance/Privy constrx	\$7,562.00
MDI League of Towns	Administration	Dues	\$190.96
ME Animal Ctrl. Assoc.	ACO	Dues	\$50.00
ME Federation of Firefighters	Fire	Dues	\$280.00
ME Fire Chiefs Association	Fire	Dues	\$83.00
ME Fire Training & Education	Fire	Training	\$250.00
ME Harbormasters Assoc.	Harbor	Dues/Training	\$125.00
ME Resource Recovery	Solid Waste	Recycling Dues	\$100.00
ME Tax Collectors/Treasurers	Adm	Training/dues	\$90.00
ME Town & City Clerks Assn	Adm	Training/dues	\$160.00
ME Town & City Mgt Assn	Adm	Training/dues	\$147.79
Memory Stock	Fire	Maintenance	\$67.90
Miller, Edward	Payable	Overpayment refund	\$4.00
Modern Pest Services	Adm	Maintenance	\$561.00
Modern Screen-print	Harbor	Stickers	\$189.20
Moon, Tony	Parks	Bloomfield, Chipping	\$200.00
Morren, Jonathan	Fire	Firefighter Reimbursement	\$300.00
Morren, Joshua	Fire	Firefighter Reimbursement	\$75.00
Morris Fire Protection	Adm/Waste/Fire	Extinguishers	\$254.98
Municipal Review Committee	Solid Waste	PERC Dues	\$755.83
Murphy, Kevin	Harbor	Dep. Harbor Master Salary	\$230.87
Nankervis Trucking	Roads	Plowing contract	\$80,689.48
NAPA Auto Parts	Fire	Vehicle Maintenance	\$815.80
New Egg.com	Adm/CTV	Computer Supplies	\$282.94
No Frills Oil	Adm/Fire	Heating Oil	\$5,357.08
Northeast Reprographics	Parks	Kiosk Project	\$51.46
Ohmart, Cecilia	Administration	Health Officer	\$92.35
Oliver, Maurice	Fire	Reimbursements	\$1,068.79
Oliver, Maury	Fire	Reimbursements	\$150.00
O'Neill, Thomas	Fire	Reimbursements	\$335.98
Pavement Mgt. Services	Roads	Paving	\$2,544.38
Payson, Gerald	Payable	Overpayment refund	\$6.00
Penob. Energy Recovery	Solid Waste	PERC Disposal	\$43,310.18
Pine Tree Waste	Solid Waste	Transport, Recycling	\$42,869.05
Pioneer Print	Fire	Truck Maintenance	\$8.00
Portland Glass	Insurance Deduct	Broken door incident	\$424.88
Postmaster	Various	Postage	\$4,133.93
Power, Susan	Payable	Overpayment refund	\$6.48



Payee	Appropriation	Item(s)	Amount
Price Digests	Adm	Excise tax books	\$286.95
Quill Corporation	Adm	Office Supplies/Equipment	\$992.10
Rabbit Run Small Bus Svc	Adm	Training (reimburse)	\$13.26
Radio Shack	Cable TV	Supplies	\$221.78
Ray Plumbing	Adm/Solid Waste	Furnace / toilet maint	\$1,235.75
Redfern Boat	Fire	Radio Purchase	\$200.42
Returned Check & Fees		Accounts Receivable	\$2,558.17
Reynolds, Jennifer	Fire	Firefighter Reimbursement	\$300.00
Reynolds, Joseph	Fire	Firefighter Reimbursement	\$300.00
RH Foster	Fire	Diesel/Gas	\$1,048.34
RJD Appraisal	Adm	Assessing, tax maps	\$4,675.00
Rogers, Sherry	Payable	Overpayment refund	\$612.94
Rotta, Christopher	Payable	Overpayment refund	\$183.97
Roy, Beardsley & Williams	Planning Board	Legal (loan, assessors)	\$57.00
RSU #24	Adm/Fire/CEO/CTV	Computer Software	\$285.50
RSU #24	Education	Appropriation	\$2,105,287.69
RSU #24	Education	Capital and other costs	\$99,890.07
Rudman & Winchell	Adm	Legal Fees (Assessors)	\$1,080.00
Schust, Robert	Fire	Firefighter Reimbursement	\$150.00
Seacoast Marine Electronics	Fire	Truck purchase	\$138.95
Sears	Solid Waste	Maintenance	\$32.14
Secretary of State	Motor Vehicle	Registrations Payable	\$66,347.25
Secretary of State	Adm	Notary Fee	\$50.00
Sen. George Mitchell Ctr.	Conservation Cmsn	Grant Payable	\$500.00
Sherwin Williams	Parks	Maintenance	\$193.43
Small Animal Clinic	Animal Control	Boarding Fees	\$414.00
Smeal, Cathy	Payable	Overpayment refund	\$4.42
Smith, George	Fire/Roads	Salary/Hydrant Plowing	\$1,642.90
Smith, John	Fire	Reimbursements	\$369.09
Snyder's Chipping	Roads	Sweeping	\$1,000.00
Staples	Adm	Election Costs	\$57.95
State of Maine	Solid Waste	Water Testing	\$1,812.00
State of Maine	Adm/Roads	Training	\$125.00
State of Maine	Fire	Boiler License	\$80.00
State of Maine	Payable	Payroll Taxes Withheld	\$3,357.50
State of Maine	Adm	Sales Tax	\$15.09
State of Maine	Code Enforcement	Plumbing Permit Share	\$662.50
Stocking, Frederick	Adm	Ballot Clerk	\$50.00
Strauch, Kurt	Fire	Firefighter Reimbursement	\$300.00
Studio 3	Parks	Kiosk Project	\$1,000.00

Payee	Appropriation	Item(s)	Amount
Summit Supply Corp	Parks	Trash Lids	\$860.00
Symantec	Adm/CEO	Computer Software	\$209.96
Systeme Huntingdon	Parks	Kiosk Project	\$1,786.00
The Covered Yankee	Fire	Truck Maintenance	\$80.00
The First Bancorp	Adm	Checking Acct Service Chg	\$65.50
The First Advisors	Transfers	Added to investments	\$911,750.00
Theall, Kermit	Adm/Fire	Salary/Reimbursement	\$1,223.50
Time Warner Cable	Adm/Fire/CTV	Phone, Internet	\$1,293.80
Towne, Terry	Adm	Assessor Salary	\$1,385.24
Trites, Robert	Payable	Overpayment refund	\$15.20
UPS Store	Fire	Shipping	\$12.93
US Diary	Adm	Office Supplies	\$132.78
Verizon Wireless	Adm/Waste/Fire	Cell Phones	\$748.16
Wadman, James CPA	Adm	Audit	\$3,395.00
Wal-Mart	Various	Office Supplies, Maint.	\$522.65
Warren Center	Social Services	Donation	\$500.00
Water & Woods II	Payable	Overpayment refund	\$4.00
WB Mason	Adm	Office Supplies/Equipment	\$804.08
Welch Stencil Co	Adm	Office Supplies	\$42.05
Wells Fargo	Payable	Overpayment refund	\$540.53
WHCA	Social Services	Donation	\$600.00
White Sign Company	Fire/Roads	Sings	\$1,178.35
Whitetail Welding	Fire	Truck Maintenance	\$1,692.30
WIC-Downeast Health	Social Services	Donation	\$600.00
Wieninger, Fred	Vets Memorial	Maintenance/Bricks	\$407.50
World of Flags	Adm/Vets Memorial	Maintenance/Flag Program	\$757.87
Wyshak, Patricia	Payable	Overpayment refund	\$50.35
Xpress of Maine	Adm	Town Report Printing	\$1,360.00
Yesterday's Children	Social Services	Donation	\$300.00
Young, Joseph Jr.	Fire	Firefighter Reimbursement	\$300.00
		<b>Total Expenditures</b>	<b>\$4,114,293.08</b>

The following amounts were deposited to the checking account during the fiscal year from the sources indicated below:

Source		Amount
Tax Collector's Office		\$ 2,707,185.14
Code Enforcement Office		\$ 8,958.69
State - Education Funds		\$ 55,885.65
State - Revenue Sharing		\$ 49,114.37
Rapid Renewal		\$ 12,228.94
State (Other)		\$ 71,146.17
Liens, Fees & Interest		\$ 49,602.78
Transfers from Investments		\$ 860,000.00
Miscellaneous		\$ 94,799.66
Expense Reimbursements		\$ 17,944.80
Interest on Checking		\$ 2,546.90
Education - Other		\$ 149,572.34
Parks Donations		\$ 1,251.00
Total-Treasurer Receipts		\$ 4,080,236.44
<b>Deposit Adjustments</b>		
	Corrected Warrant payments	\$ 29.09
	Corrected Deposit slips	\$ 0.26
	Total additions to checking	\$ 4,080,207.09
 <b>State of Maine - Other</b>		
	BETE Reimbursement	\$ 626.00
	Dog Fine	\$ 50.00
	Fuel Tax Refund	\$ 119.71
	General Assistance Reimburse	\$ 1,172.88
	Snowmobile Registrations	\$ 476.64
	Park Entrance Sharing	\$ 882.06
	Homestead Reimbursement	\$ 28,451.00
	Urban/Rural Road Program	\$ 22,668.00
	Veterans Exemption Reimbursement	\$ 1,321.00
	FEMA Disaster & Mitigation	\$ 14,668.07
	Tree Growth Reimbursement	\$ 710.81
	<b>Total</b>	\$ 71,146.17
 <b>Miscellaneous</b>		
Bar Harbor Bank & Trust	Fire Truck Loan	\$ 35,000.00
Tax Collector	Cash Over	\$ 0.97
City of Ellsworth	Town Line Sign-Acct Receivable	\$ 38.75
Conservation Commission	Donations	\$ 101.00

Cable TV	DVD Sales	\$ 10.00
Dennys River Fire District	Sale of 1986 Pickup Truck	\$ 7,500.00
Flag Donations		\$ 150.00
GM Logging	Sale of Wood - Cell Tower Lot	\$ 400.00
Jina's Gym, Inc.	Reimburse CTV - Sound system	\$ 559.00
Julie Herrick	Family Fun Day Parks Proceeds	\$ 244.33
Lamoine Redemption	Returnables Proceeds	\$ 2,573.35
Lamoine Fire Department	Contribution to 2010 Fire Truck	\$ 20,673.30
Maine Municipal Association	Insurance Refunds	\$ 1,655.00
Maine Municipal Association	Safety Grant (Fire Dept)	\$ 725.53
ME Resource Recovery	Recycling Sales	\$ 1,514.35
Lamoine Republicans	Building Rent & Deposit	\$ 50.00
Ron & Marie Simons	Consent Decree	\$ 290.00
Time Warner Cable	Franchise Fees	\$ 10,105.08
Verizon Wireless	Cell Tower Site Lease	\$ 13,000.00
Confidential	General assistance reimburse	\$ 59.00
Confidential	Restitution for broken window	\$ 150.00
	<b>Total</b>	<b>\$ 94,799.66</b>

**Expense Reimbursements**

Maine Municipal Association	Workers Comp Refund	\$ 1.00
Friends of Lamoine State Park	Postage	\$ 19.80
Small Animal Clinic	Returned boarding fee	\$ 30.00
Acadia Disposal District	Household Haz Waste Charges	\$ 902.19
RSU # 24	Snow Plowing	\$ 1,100.00
Municipal Review Cmte.	Solid Waste Disposal-PERC fees	\$ 15,891.81
	<b>Total</b>	<b>\$ 17,944.80</b>

**Education - Other**

US Cellular	\$8.60
Leah Treadwell	\$24.64
old Lam School Dept clearing	\$150.34
Lamoine School Lunch	\$841.46
REAP Funds	\$10,057.00
RSU #24	\$17,235.39
MSAD # 26	\$46,532.59
ME Municipal Bond Bank	\$74,722.32
<b>Total</b>	<b>\$149,572.34</b>

**Account 1-01-02.1 Investment Management (General Fund)**

Beginning Balance	\$318,189.78
Fund Additions	\$1,007,795.25
Net Interest	\$9,158.93
Transfers to Checking	\$860,000.00
Ending Balance	\$475,143.96

**Account 1-01-09 Petty Cash**

The town keeps \$200 in the cash drawers for the purpose of making change. The cash count at the end of the business day on June 30, 2010 was \$200.00

**Account 1-01-20.00 Prepaid Taxes**

The following tax payments were received prior to the 2010/11 tax commitment:

<b>FY 2010/2011 Taxes</b>	<b>Map</b>	<b>Lot</b>	<b>Amount</b>	<b>Date Paid</b>
Nicholls, Diane	10	7-1-2	\$7.81	27-Feb-10
Dennison, David	10	5-11	\$10.80	07-Apr-10
Coleman, Ava	1	50	\$38.40	21-Apr-10
Witkus, Gail	20	5-4	\$44.05	10-May-10
Schoene, Laura	12	44	\$500.00	19-May-10
Stewartson, Linda	18	17	\$21.35	01-Feb-10
Frost, Amanda	15	23	\$220.19	02-Jun-10
Taylor, Dianna	10	5-6-1	\$183.31	08-Jun-10
Dane, Debra	14	6-7	\$100.00	15-Jun-10
<b>Total</b>			<b>\$1,125.91</b>	

**Account 1-01-20.09 2009/10 Property Taxes Receivable.**

<b>LASTNAME</b>	<b>FIRSTNAME</b>	<b>MAP</b>	<b>LOT</b>	<b>Tot Tax</b>	<b>Paid</b>	<b>Net Tax</b>
Ahlblad	Lynn	4	24	\$2,361.46	\$1,179.27	\$1,182.19
Alley	Tracy	18	16	\$1,479.73	\$1,085.70	\$394.03
Ashmore	Arthur	6	23-1	\$674.15	\$329.76	\$344.39
Ashmore	George	13	25	\$976.79	\$676.79	\$300.00
Barnes	Jay	16	16	\$376.36	\$188.18	\$188.18
Barnes	Pauline estate of	16	7	\$1,417.17	\$0.00	\$1,417.17
Becker	Ronald	4	41-2	\$623.22	\$523.85	\$99.37
Bentivoglio	Wesley	20	5	\$1,174.67	\$0.00	\$1,174.67
Bentivoglio	Wesley	20	5 (on)	\$36.86	\$0.00	\$36.86
Blood	Robert	14	52	\$638.26	\$380.33	\$257.93
Brooks	Barbara	4	24-2	\$1,510.29	\$754.21	\$756.08
Brown	Aaron	9	24	\$894.82	\$0.00	\$894.82
Cadillac Associates LLC		6	20	\$116.40	\$0.00	\$116.40
Callahan	Christine	18	11	\$1,050.99	\$0.00	\$1,050.99
Clewley	John	16	45	\$1,615.05	\$1,479.13	\$135.92
Crawford	Duane	3	19- 2A	\$348.23	\$0.00	\$348.23



LASTNAME	FIRSTNAME	MAP	LOT	Tot Tax	Paid	Net Tax
Crawford	Duane	3	19- 6	\$340.47	\$0.00	\$340.47
Curtis	Anne Metcalf	3	40	\$1,267.79	\$0.00	\$1,267.79
Dalton	Charles	20	4-2	\$1,201.34	\$600.67	\$600.67
Damon	Michael	3	9-8	\$798.31	\$0.00	\$798.31
Day	James	4	54-2	\$1,110.16	\$0.00	\$1,110.16
Fickett	David	1	44	\$1,549.57	\$0.00	\$1,549.57
Frongillo	Douglas	8	4- 1	\$3,340.19	\$21.56	\$3,318.63
Gaynor	Heirs of Leon	10	5-12-2	\$2,403.66	\$0.00	\$2,403.66
Graham	Charles	3	10	\$795.40	\$0.00	\$795.40
Graham	Kim	14	24	\$787.64	\$0.00	\$787.64
Haass	William	4	54	\$684.82	\$0.00	\$684.82
Haass	William	5	4-3	\$1,982.19	\$0.00	\$1,982.19
Hamby	Michelle	4	34- 2	\$52.38	\$0.00	\$52.38
Handy	Robert	5	5-1	\$567.45	\$341.30	\$226.15
Handy	Robert	3	9	\$1,320.17	\$0.00	\$1,320.17
Herrick	David	20	14-1	\$1,581.58	\$790.79	\$790.79
Houmiller	Christian	4	58	\$518.95	\$491.34	\$27.61
Jordan	Nancy	9	21	\$1,439.48	\$0.00	\$1,439.48
Jordan	Richard	19	14	\$510.70	\$0.00	\$510.70
Leonard-Johnson	Steven	1	6-A-3	\$843.90	\$0.00	\$843.90
Luck	J. Alexander	4	44-2	\$397.70	\$0.00	\$397.70
Madrell	Robert	1	81-09	\$307.49	\$0.00	\$307.49
Mingo	Michelle	6	25-3	\$576.18	\$0.00	\$576.18
Moala	Semisi	5	22-1	\$956.42	\$0.00	\$956.42
Morley	Martina	5	4-5	\$282.27	\$0.00	\$282.27
Mullen	Janet	1	28-1	\$1,496.22	\$0.00	\$1,496.22
Norris	Barry	5	1-1	\$1,457.91	\$4.08	\$1,453.83
Norris	Barry	5	2-3	\$327.86	\$0.00	\$327.86
Norris	Peter	5	1-3	\$965.15	\$0.00	\$965.15
Noyes Development LLC		6	16	\$93.12	\$46.56	\$46.56
Ouellette	Pamela	14	15-4	\$1,353.15	\$0.00	\$1,353.15
Ouellette	Pamela	14	15-3	\$692.58	\$0.00	\$692.58
Parlee	Bruce	4	14-14	\$1,479.73	\$1,355.61	\$124.12
Perry	Stephen	4	46-A	\$2,327.03	\$0.00	\$2,327.03
Pinkham	David	7	29-3	\$534.95	\$317.02	\$217.93
Ranco	Carole	4	48-1	\$451.05	\$374.89	\$76.16
Rose	Alisha	6	1	\$632.92	\$169.93	\$462.99
Sandelli	Alfred	14	66	\$205.64	\$0.00	\$205.64
Sandelli	Alfred	14	56	\$518.95	\$0.00	\$518.95
Sargent	Philip	1	8	\$1,217.83	\$0.00	\$1,217.83
Shorey	William	8	23	\$460.75	\$457.88	\$2.87
Sno-Drum LLC		3	27	\$2,979.84	\$0.00	\$2,979.84
Springer	Shirley	3	3	\$533.98	\$287.76	\$246.22
St. Pierre	Joanne	9	15-7A	\$1,156.24	\$0.00	\$1,156.24
Strum	Amy	10	7-1-A	\$1,724.66	\$0.00	\$1,724.66
Tilden	Lori	7	29-2	\$927.32	\$276.98	\$650.34
Tozier	Donald	9	15-3	\$667.36	\$0.00	\$667.36

LASTNAME	FIRSTNAME	MAP	LOT	Tot Tax	Paid	Net Tax
Walker	William	3	10-8	\$1,482.16	\$0.00	\$1,482.16
Walker	William	3	14-2	\$108.64	\$0.00	\$108.64
West	Sylvia	15	24-5	\$999.58	\$333.09	\$666.49
Whitcomb	Benjamin	13	8	\$565.51	\$0.00	\$565.51
Whitcomb	Benjamin	13	9-2	\$4,351.42	\$0.00	\$4,351.42
Young	Brian	12	46	\$310.40	\$0.00	\$310.40
Zacchio	Michael	3	19- 9	\$323.01	\$161.51	\$161.50
Zacchio	Michael	3	19-10	\$322.04	\$161.02	\$161.02
Zerrien	Richard	7	26	\$86.33	\$0.00	\$86.33

Totals

**\$71,663.99    \$12,789.21    \$58,874.78****Personal Property**

Brooks	Barbara			\$57.23	\$28.57	\$28.66
DFS Funding				\$7.76	\$0.00	\$7.76
Haass	William			\$62.08	\$0.00	\$62.08
Norris	Barry			\$97.00	\$0.00	\$97.00

**PP Total****\$224.07    \$28.57    \$195.50****Grand Total****\$71,888.06    \$12,817.78    \$59,070.28****Account 1-01-21.03 Personal Property Taxes Receivable 2003/04**

A balance from David Crane in the amount of \$754.60 remains uncollected from 2003/04

**Account 1-01-23.00 Supplemental Taxes Receivable**

Taxpayer	Map	Lot	Due
Ghander, Atif/Judith	10	8-4	\$336.00
Ghander, Atif/Judith	10	8-4	\$432.00
Ghander, Atif/Judith	10	8-4	\$465.60
<b>Total</b>			<b>\$1,233.60</b>

**Account 1-01-25.08 Tax Liens Receivable 2008/09**

LASTNAME	FIRSTNAME	MAP	LOT	Tot Tax	Tot Pd	Balance
Bentivoglio	Wesley	20	5	\$1,089.90	\$0.00	\$1,089.90
Bentivoglio	Wesley	20	5 (on)	\$34.20	\$0.00	\$34.20
Curtis	Anne Metcalf	3	40	\$1,176.30	\$750.01	\$426.29
Damon	Michael	3	9-8	\$740.70	\$0.00	\$740.70
Day	James	4	54-2	\$1,024.20	\$0.00	\$1,024.20
Fickett	David	1	44	\$1,431.90	\$1,270.53	\$161.37
Graham**	Charles	3	10	\$738.00	\$0.00	\$738.00
Graham	Kim	14	24	\$730.80	\$0.00	\$730.80
Hamby*	Michelle	4	34- 2	\$48.60	\$0.00	\$48.60
Handy	Robert	3	9	\$1,224.90	\$0.00	\$1,224.90
Karst	John	4	7	\$1,530.00	\$1,065.12	\$464.88
Kiefer	Louis	4	54-1	\$764.10	\$0.00	\$764.10
Mingo	Michelle	6	25-3	\$534.60	\$0.00	\$534.60

LASTNAME	FIRSTNAME	MAP	LOT	Tot Tax	Tot Pd	Balance
Moala	Semisi	5	22-1	\$887.40	\$24.48	\$862.92
Mullen	Janet	1	28-1	\$1,382.40	\$1,198.93	\$183.47
Norris	Barry	5	2-3	\$304.20	\$0.00	\$304.20
Norris	Peter	5	1-3	\$895.50	\$402.45	\$493.05
Ouellette	Pamela	14	15-4	\$1,255.50	\$0.00	\$1,255.50
Ouellette	Pamela	14	15-3	\$642.60	\$0.00	\$642.60
Perry	Stephen	4	46-A	\$2,159.10	\$0.00	\$2,159.10
St. Pierre	Joanne	9	15-7A	\$1,072.80	\$394.74	\$678.06
Strum	Amy	10	7-1-A	\$1,600.20	\$132.73	\$1,467.47
Zerrien	Richard	7	26	\$80.10	\$0.00	\$80.10

Total Due **\$16,109.01**

\*Automatically foreclosed to the Town of Lamoine on January 6, 2011

\*\*Selectmen authorized the treasurer to waive automatic foreclosure and signed a repayment agreement with the taxpayer in January, 2011

All remaining liens were paid in full and discharged prior to the automatic foreclosure date of January 6, 2011.

**Account 1-01-50 Accounts Receivable**

Due From	GL #	Description	Amount	Date Rec'd	TR #
State of Maine	4-01-51	Park Entrance fees	\$467.54	7-Jul-10	10231
Rapid renewal	4-01-21	Boat Excise	\$10.00	7-Jul-10	10232
MRRA	4-01-80	Recycling Revenue	\$145.76	12-Jul-10	10243
State of Maine	4-01-50.1	Gen'l Assistance	\$29.00	13-Jul-10	10252
State of Maine	4-01-50.1	Gen'l Assistance	\$36.39	27-Jul-10	10283
State of Maine	4-09-56.1	Emergency Road Assistance	\$2,133.62	3-Aug-10	10294
MRRA	4-01-80	Recycling Revenue	\$111.42	9-Aug-10	10301
Municipal Review Cmte	5-01-07-01	PERC Rebate	\$3,816.30	12-Aug-10	10313

**\$6,750.03** **Total****Account 1-01-52 Demo Debris Accounts Receivable**

Acct #	Name	Weight Chg	Charges	Total Due	Date Paid
ALV001	Alvarez, John	-\$0.60		-\$0.60	23-Feb-10
ALV002	Alvarado, Domingo	\$14.30	\$3.09	\$17.39	
BALL01	Ball, Jason	\$15.40		\$15.40	
CLE001	Clewley, John	\$327.66	\$41.93	\$369.59	
DAND01	Dandurand, Nathan	\$55.60		\$55.60	
DECK01	Deckers, Annette	\$14.56	\$1.00	\$15.56	
HEIT01	Heitert, Nancy	\$80.30		\$80.30	
GRAH01	Graham, Richard	\$144.50	\$125.06	\$269.56	
OKE001	O'Keefe, James	\$10.90		\$10.90	
PAYS02	Payson, Ernest	-\$46.20		-\$46.20	28-Jun-10
SMART1	Smart, Earl	\$18.70		\$18.70	
TREN01	Trenholm, Lee	\$0.68		\$0.68	

**Total** **\$635.80**

Negative balance reflects payment before Ellsworth bill received.

**Account 1-01-70 Due from Cemetery Funds**

The amount is \$168.00 greater than 6/30/09 to reflect payment from the town for maintenance at the Marlboro Cemetery. If and when a Marlboro Cemetery Association is re-formed, the Town may be asked to maintain custody of cemetery funds.

**Account 1-02-01 Code Enforcement Fund**

Beginning Balance	\$9,593.83
Appropriated FY10 Budget	-\$1,000.00
Operational Loss FY 09	-\$1,272.57
Interest (Net) FY 10	\$169.17
Ending Balance	\$7,490.43

**Account 1-03-50 Education Funds Receivable**

Beginning Balance	\$303,983.43
Received FY 10	\$303,983.46
Ending Balance	\$0.00

**Account 1-06-01 Fire Truck Reserve**

Beginning Balance	\$11,838.72
Appropriated FY10 Budget	-\$10,000.00
Interest	\$112.14
Ending Balance	\$1,950.86

**Account 1-09-01 Road Assistance Fund**

Beginning Balance	\$86,603.63
Appropriated FY10 Budget	-\$40,000.00
Operational Loss FY 09	-\$16,729.18
Interest (Net) FY 10	\$1,088.28
Ending Balance	\$30,962.73

**Account 1-10-01 Education Capital Reserve**

Beginning Balance	\$9,952.13
Expenses FY 10*	-\$960.00
Interest (Net) FY 10	\$191.87
Ending Balance	\$9,184.00

\*Utilized to survey school lot to delineate fire department lot for statutory transfer of Lamoine Consolidated School to RSU 24

**Account 1-13-01 Revaluation Reserve**

Beginning Balance	\$52,035.82
Added - FY10 Budget	+\$10,000.00
Interest	\$1,139.21
Ending Balance	\$63,175.03

**Account 1-14-01 Parks Fund/Reserve**

Beginning Balance	\$4,591.26
Interest (Net) FY 10	\$92.54
Ending Balance	\$4,683.80

**Account 1-15-01 Cable TV Fund**

Beginning Balance	\$19,489.81
Net Expense FY 2009	-\$4,833.50
Interest (Net) FY 10	\$331.70
Ending Balance	\$14,988.01

**Account 1-16-01 Insurance Deductible Fund**

Beginning Balance	\$3,898.54
Added FY 10	+\$750.00
Interest (Net) FY 10	\$85.36
Ending Balance	\$4,733.90

**Account 1-17-01 Harbor Fund**

Beginning Balance	\$8,228.74
Interest (Net) FY 10	\$165.84
Ending Balance	\$8,394.58

**Account 1-18-01 Veterans' Memorial Fund**

Beginning Balance	\$3,436.19
Operational Adjustments Fy '09	-3,357.69
Interest (Net) FY 10	\$195.89
Ending Balance	\$117.39

**Account 1-19-01 Capital Improvements Fund**

Beginning Balance	\$108,187.98
Appropriated FY 2010	-\$33,000.00
Operations FY 2009	+\$3,357.69
Interest FY 2010	\$1,793.52
Ending Balance	\$80,339.19

**Account 1-20-01.1 Cemetery – East Lamoine**

Beginning Balance		\$2,646.55
Interest		\$53.33
Ending Balance		\$2699.88
<b>Lots</b>	Original Amt	w/Interest
Harding/Hodgkins	\$500.00	\$562.45
Huckins, Harding, Harrington & King	\$1,400.00	\$1,574.98
A&H Googins	\$500.00	\$562.45
Total	\$2,400.00	\$2,699.88



**Account 1-20-01.2 Cemeteries – Forest Hill**

Beginning Balance		\$2,426.04
Interest		\$48.91
Ending Balance		\$2,474.95
<b>Lots</b>	Original Amt	w/Interest
J&E King	\$1,000.00	\$1,125.02
Hodgkins, Coolidge, Clark	\$1,200.00	\$1,349.93
Total	\$2,200.00	\$2,474.95

**Account 1-20-01.3 Cemeteries – Marlboro**

Beginning Balance		\$8,759.49
Interest		\$176.53
Ending Balance		\$8,936.02
<b>Lots</b>	Original Amt	w/Interest
Percy Bragdon	\$1,977.27	\$7,039.54
R&A Smith	\$500.00	\$1,293.47
Town of Lamoine	\$0.00	\$603.01
Total	\$2,477.27	\$8,936.02

**LIABILITY ACCOUNTS****Account 2-01-01 Selectmen's Warrant Payable**

Selectmen signed expenditure warrant 27 on July 8, 2010 with the following amounts that were paid after July 1, 2010:

Name	Account	ITEM	AMOUNT	DUE DATE
McDevitt, Marion	Adm-Salary	Ballot Clerk	\$110.00	07/07/10
DeFusco, Kathleen	Adm Salaries	Ballot clerk	\$110.00	07/08/10
Kovacs, Jennifer	Adm Salary	Clerk/Tax Col'r	\$364.00	07/08/10
Marckoon, Stuart	Adm Mileage	5/4-6/30/10	\$234.00	07/08/10
Registry of Deeds	Adm-Lien Disch	Higgins	\$13.00	07/08/10
RJD Appraisal	Adm-Appraisal	Spring 2010	\$3,152.50	06/30/10
State of Maine DHHS	CEO Revenues	State Share	\$130.00	06/30/10
Municipal Review Cmte.	Solid Waste	PERC Dues	\$193.69	06/30/10
Gold Star Cleaners	Fire	Turnout gear clean	\$7.50	06/30/10
Perry Fowler & Dad	Roads	Berry Cove Grade	\$400.00	07/08/10
Perry Fowler & Dad	Roads	Gully Brook Grade	\$200.00	07/08/10
Atlantic Awards	Adm-Other	Plaques 2009	\$148.58	07/08/10
Atlantic Awards	Adm-Other	Plaque 2010	\$88.11	07/08/10
PERC	Solid Waste	PERC	\$761.48	07/28/10
PERC	Solid Waste	PERC	\$411.13	07/30/10
WB Mason	Adm-Ofc Supply	Toner, paper	\$125.82	07/23/10
<b>Total</b>			<b>\$6,449.81</b>	

**Account 2-01-02**

The following amounts were booked as expenses in the fiscal year ending June 30, 2010

		<b>\$21,929.75</b>	<b>Total</b>			
<b>Name</b>	<b>Item</b>	<b>Amount</b>	<b>Vchr</b>	<b>Date Pd</b>	<b>Chk #</b>	
Pine Tree Waste	Solid Waste	\$2,482.01	14	31-Jul-10	On Line	
Pine Tree Waste	Recycling	\$514.84	14	31-Jul-10	On Line	
Pine Tree Waste	Recycling	\$762.60	13	31-Jul-10	On Line	
Lowe's	Fire-Turnout Gear	\$16.73	15	28-Jul-10	On Line	
RH Foster	Fire-Diesel	\$105.06	30	31-Jul-10	On Line	
K&T Environmental Equipment Inc	Fire-Hoses	\$224.00	29	22-Jul-10	5813	
Bangor Hydro	Administration	\$248.42	50	9-Aug-10	On Line	
Bangor Hydro	Roads-Streetlight	\$15.28	51	9-Aug-10	On Line	
Bangor Hydro	Roads-Streetlights	\$44.00	52	9-Aug-10	On Line	
Bangor Hydro	Salt/Sand Shed	\$13.08	53	9-Aug-10	On Line	
Bangor Hydro	Fire	\$163.75	54	9-Aug-10	On Line	
Bangor Hydro	Transfer Station	\$16.99	55	9-Aug-10	On Line	
Jay Fowler & Son, Inc	Shore Road Culvert	\$8,461.20	66	13-Aug-10	5847	
Wal-Mart	Adm-Office Supplies	\$22.51	67	11-Aug-10	On Line	
Bar Harbor Bank & Trust	Fire Truck Loan	\$7,000.00	78	13-Aug-10	5851	
K&T Environmental Equipment Inc	Fire-Attack Hose	\$608.00	77	13-Aug-10	5843	
K&T Environmental Equipment Inc	Fire-Attack Hose	\$608.00	89	13-Aug-10	5843	
George Smith	Hydrant Plowing	\$300.00	103	13-Aug-10	5839	
Michael Arsenault	Animal Control	\$99.60	98	11-Aug-10	5836	
Michael Arsenault	Animal Control	\$43.50	98	11-Aug-10	5836	
David Hood	Excise Tax Refund	\$180.18	133	26-Aug-10	5866	

### Account 2-01-03 Encumbered Funds

The following amounts were approved as encumbered by projects approved during prior fiscal years but not able to be performed until after July 1, 2010:

<b>Roads</b>	<b>Work Description</b>	<b>Cost</b>
Fire Department Lot	Tree Removal	\$1,200.00
Cos Cob	Drainage at Periwinkle Alley	\$1,500.00
Shore Road	Entrance work at #1352	\$500.00
Birchlawn Drive	Entrance work at #19	\$500.00
Buttermilk Road	Shoulder Repairs	\$600.00
Shore Road	Fix culvert heaves – 2 spots	\$1,000.00
Asa's Lane	Fill Pot Holes	\$300.00
Needles Eye Road	Tree Cutting	\$1,000.00
Raccoon Cove Rd.	Shoulder Shaping	\$200.00
Lorimer Road	Fix Drainage easement area	\$500.00
Shore Road	Fix pot hole near grange	\$200.00
Needles Eye Road	Shoulder work near Rte 204	\$500.00
<b>Parks</b>		
Kiosks		\$678.54
<b>Total</b>		<b>\$8,000.00</b>

**Account 2-01-51 Town Hall Lease Deposits**

A lease deposit in the amount of \$25 was paid by Colleen Sharkey to lease the town hall for a meeting. The deposit was returned on September 16, 2010.

**Account 2-20-01 Due to General Fund (Cemetery)**

The amount is \$168.00 greater than 6/30/09 to reflect payment from the town for maintenance at the Marlboro Cemetery. If and when a Marlboro Cemetery Association is re-formed, the Town may be asked to maintain custody of cemetery funds.

**Account 2-40-01 Deferred Property Tax Revenue**

This is an auditing adjustment to reflect the property tax revenues received during the first two months of Fiscal Year 2010/11.

**FUND BALANCES****Account 3-01-01 Undesignated Fund Balance**

Commonly known as the surplus account, this is the account where general fund revenues and expenses close.

Beginning Balance	\$306,100.17
Appropriated	-\$25,000.00
Net Increase from Revenues & Expenses	\$37,691.93
Ending Balance	\$318,792.10

**Account 3-01-01.62 Flag Maintenance Fund**

This fund was established to account for donations and expenses for the flags that are mounted on the utility poles in town from Memorial Day to Labor Day. It had not existed previously but it was decided that because of the designated donations received, a fund should be established.

Donations Received FY 2010	\$331.20
Expenses	\$206.66
Ending Balance	\$127.54

**Account 3-02-01 Code Enforcement Fund**

Beginning Balance	\$7,301.26
Appropriated	-\$1,000.00
Net Increase from Revenues & Expenses	\$885.45
Ending Balance	\$7,186.71

**Account 3-03-01 Education Fund**

Beginning Balance	\$224,738.30
Net decrease from Revenues & Expenses	-\$104,423.95
Ending Balance	\$120,314.35

**Account 3-06-01 Fire Truck Reserve**

Beginning Balance	\$11,838.72
Appropriated	-\$10,000.00
Sale of Fire Truck to Dennysville	\$7,500.00
Interest Income	\$112.14
Ending Balance	\$9,450.86

**Account 3-09-01 Road Fund**

Beginning Balance	\$70,561.77
Appropriated	-\$40,000.00
Net Increase from Revenues & Expenses	\$22,015.08
Ending Balance	\$52,576.85

**Account 3-10-01 Education Capital Reserve**

Beginning Balance	\$10,004.46
Lot Survey Costs	-\$977.50
Interest Income	\$191.87
Ending Balance	\$9,218.83

**Account 3-12-01 Animal Control Fund**

Beginning Balance	\$3,093.81
Net Increase from Revenues & Expenses	\$562.49
Ending Balance	\$3,656.30

**Account 3-13-01 Revaluation Fund**

Beginning Balance	\$52,035.82
Added to fund FY 2010	+\$10,000.00
Interest	\$1,139.21
Ending Balance	\$63,175.03

**Account 3-14-02 Parks Fund**

Beginning Balance	\$4,436.83
Net Increase from Revenues & Expenses	\$2,167.80
Ending Balance	\$6,604.63

**Account 3-15-01 Cable TV Equipment Fund**

Beginning Balance	\$14,656.31
Net Increase from Revenues & Expenses	\$4,518.40
Ending Balance	\$19,174.71

**Account 3-16-01 Insurance Deductible Fund**

Beginning Balance	\$4,648.54
Added to fund	\$750.00
Expenditures to cover insured losses	-\$478.58
Restitution and Interest	\$235.36
Ending Balance	\$5,155.32

**Account 3-17-01 Harbor Fund**

Beginning Balance	\$10,040.74
Revenues	\$3,110.84
Expenses	\$1,276.70
Ending Balance	\$11,874.88

**Account 3-18-01 Reserve For Endowments (Cemeteries)**

Beginning Balance	\$12,221.57
Interest Income	\$278.77
Marlboro Cemetery Care	-\$168.00
Ending Balance	\$12,232.34

**Account 3-18-02 Veterans' Memorial Fund**

Beginning Balance	\$8,844.71
Auditing Adjustment	-\$3,357.69
Expenses	-\$245.00
Interest	\$377.39
Ending Balance	\$5,619.41

**Account 3-19-01 Capital Improvements Fund**

Beginning Balance	\$98,828.80
Appropriated	-\$33,000.00
Net Increase from Revenues & Expenses	\$8,625.07
Ending Balance	\$74,453.87

**Account 3-31-01 Land Conservation Fund**

Beginning Balance	\$3,089.57
Added to Fund	\$1,000.00
Interest Income	\$71.31
Ending Balance	\$4,160.88

**Account 3-32-01 Conservation Commission Fund (established town meeting 2009)**

Beginning Balance	\$0.00
Added to fund from donations	\$373.93
Ending Balance	\$373.93

**FIXED ASSETS**

Due to the statutory transfer of land and buildings from the Town of Lamoine to RSU 24 of the real estate associated with the Lamoine Consolidated School, the fixed asset schedule of the Town decreased significantly this year. Other fixed asset activity included:

Location	Item	Purchase Date	Value/Cost	Removal Date	Removal Reason	Valuation Removed
FY 2010						
Cable TV	CD Player	2/23/04		12/13/2009	Broken	\$69.99
Fire Dept.	Truck 402	1976		12/17/2009	Traded	\$22,500.00
Fire Dept.	Truck 405	1996		9/2/2009	Sold	\$3,600.00
Town Hall	Photocopier	9/25/03		4/1/2010	Replaced	\$2,995.00
Town Hall	Sign	1997		5/27/2010	Replaced	\$292.00
Fire Dept.	Truck 405 (new one)	12/17/09	\$90,013.00			
Town Hall	Copier-Toshiba	4/1/10	\$1,995.00			
Cable TV	Field Camera	11/7/09	\$419.98			
Cable TV	CD Player	12/13/09	\$188.99			
Town Hall	Printer	6/30/10	\$199.98			
Town Office	office 2000 Suite	2000			Obsolete	\$229.90
Town Office	Okidata 380 Printer	Oct-92			Obsolete	\$300.00
Town Hall	Printer & Calculator	8/30/2002			Broken	\$339.98
	Total FY 2010		\$92,816.95			\$30,326.87

Respectfully submitted,

*Stuart Marckoon, Treasurer*

**Hodgkins Memorial Trust Report**

During 2010 Bar Harbor Trust Services petitioned the probate court to allow distribution from this trust once a \$200,000 threshold was reached. That petition was approved, and the town received a check for \$4,805.00. As of December 31, 2010, Bar Harbor Trust Services held the following:

	Value 12/31/10	Estimated Annual Income
Cash Equivalents	\$36,223.11	\$72.26
Fixed Income Securities	\$55,142.00	\$2,300.00
Mutual Funds	\$75,264.00	\$1,885.10
Equities	\$37,257.00	\$1,077.12
<b>Total Assets</b>	<b>\$203,886.11</b>	<b>\$5,334.48</b>

The terms of the trust designate any funds received by the Town of Lamoine to be used for infrastructure and/or parks projects.

## Auditor's Report

Fiscal Year ending June 30, 2010

**James W.  
Wadman**  
Certified Public Accountant

Telephone 207-667-6500  
Facsimile 207-667-3636  
wadmancpa.com

### Independent Auditor's Report

*To the Board of Selectmen  
Town of Lamoine  
Lamoine, Maine 04605*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lamoine, Maine (the Town) as of and for the fiscal year ended June 30, 2010, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Lamoine's management. Our responsibility is to express opinions on these financial statements and schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lamoine, Maine as of June 30, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 2-5 and 17 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements that collectively comprise the Town of Lamoine, Maine basic financial statements. The introductory section and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Town. The other supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Respectfully submitted,

*James W. Wadman, C.P.A.*

James W. Wadman, C. P.A.  
January 17, 2011



**TOWN OF LAMOINE, MAINE**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2010**

The management of the Town of Lamoine, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2010. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

**FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT**

**Government-wide Highlights:**

**Net Assets** – The assets of the Town exceeded its liabilities at the fiscal year ending June 30, 2010 by \$9,064,538 (presented as "net assets"). Of this amount, \$777,880 was reported as "unrestricted net assets". Unrestricted net assets represent the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

**Changes in Net Assets** – The Town's total net assets decreased by \$942,819 (a 9.4% decrease) for the fiscal year ended June 30, 2010.

**Fund Highlights:**

**Governmental Funds – Fund Balances** – As of the close of the fiscal year ended June 30, 2010, the Town's governmental funds reported a combined ending fund balance of \$736,864, a decrease of \$144,818 in comparison with the prior year. Of this total fund balance, \$322,729 represents general undesignated fund balance. This undesignated fund balance represents approximately 11% of the total general fund expenditures for the year.

**Long-term Debt:**

The Town's total long-term debt obligations decreased by a net \$613,200 (94.6%) during the current fiscal year. There was a new \$35,000 debt obligation issued in the current year for the purchase of a fire truck. As part of the school department consolidation with RSU #24, as of July 1, 2009, the existing debt for the school renovations of \$648,200 was transferred to RSU #24. At that consolidation date, the assets and related debt for the school building were constructively transferred per State consolidation laws, even though title to the building has not been legally transferred to RSU #24 as of June 30, 2010.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three component's: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

**Government-wide Financial Statements**

The government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. They distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of net assets includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net assets. The statement of activities shows how the Town's net assets changed during the year, regardless of the timing of related cash flows. The government-wide financial statements can be found on pages 6-7 of this report.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for one category of activity – governmental funds.

The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both

the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 8-9 of this report.

#### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 10-16 of this report.

#### Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). Required supplementary information can be found on page 17 of this report.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

#### Net Assets

The largest portion of the Town's net assets (91.4%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-like Activities	Total 2010	Total 2009
Current Assets	\$ 842,805	\$ 0	\$ 842,805	\$ 1,147,507
Capital Assets	\$ 8,321,659	\$ 0	\$ 8,321,659	\$ 9,750,857
<i>Total Assets</i>	<i>\$ 9,164,464</i>	<i>\$ 0</i>	<i>\$ 9,164,464</i>	<i>\$10,898,364</i>
Current Liabilities	\$ 56,824	\$ 0	\$ 56,824	\$ 286,585
Other Liabilities	\$ 43,102	\$ 0	\$ 43,102	\$ 616,644
Net Assets;				
Invested in Capital Assets	\$ 8,286,659	\$ 0	\$ 8,286,659	\$ 9,102,657
Restricted	\$ 0	\$ 0	\$ 0	\$ 0
Unrestricted	\$ 777,880	\$ 0	\$ 777,880	\$ 892,479
<i>Total Liabilities and Net Assets</i>	<i>\$ 9,164,464</i>	<i>\$ 0</i>	<i>\$ 9,164,464</i>	<i>\$10,898,364</i>

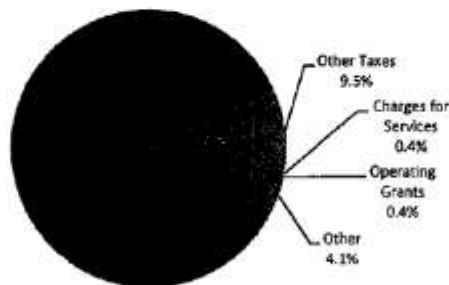
The remaining balance of unrestricted net assets (8.6%) may be used to meet the government's ongoing obligations to citizens and creditors.

#### Changes in Net Assets

Governmental activities decreased the Town's net assets by \$942,819. This decrease was primarily due to \$656,991 of school department assets being transferred to RSU #24 as part of the State school consolidation laws. This amount represents the net basis in the school department assets as of July 1, 2009 offset by the related debt at the same date, plus the school lunch fund balance. Also, the Town funded portions of the capital assets acquired and constructed through prior year carry forward balances.

	Governmental Activities	Business-like Activities	Total 2010	Total 2009
<i>Revenues;</i>				
Tax Revenues	\$ 2,712,295	\$ 0	\$ 2,712,295	\$ 2,571,669
Program Revenues	\$ 22,802	\$ 0	\$ 22,802	\$ 428,934
Investments	\$ 16,831	\$ 0	\$ 16,831	\$ 30,565
Revenue Sharing	\$ 49,114	\$ 0	\$ 49,114	\$ 62,389
Other	\$ 50,366	\$ 0	\$ 50,366	\$ 25,808
RSU #24 Transfers	\$ (656,991)	\$ 0	\$ (656,991)	\$ 0
<i>Total Revenues</i>	\$ 2,194,418	\$ 0	\$ 2,194,418	\$ 3,119,364
<i>Expenses;</i>				
Administration	\$ 171,593	\$ 0	\$ 171,593	\$ 200,082
Protection	\$ 73,275	\$ 0	\$ 73,275	\$ 77,564
Health/Sanitation	\$ 84,753	\$ 0	\$ 84,753	\$ 88,540
Transportation	\$ 431,148	\$ 0	\$ 431,148	\$ 402,281
Education	\$ 2,246,064	\$ 0	\$ 2,246,064	\$ 2,347,258
Unclassified	\$ 21,017	\$ 0	\$ 21,017	\$ 31,889
Assessments	\$ 109,386	\$ 0	\$ 109,386	\$ 102,594
<i>Total Expenses</i>	\$ 3,137,237	\$ 0	\$ 3,137,237	\$ 3,250,208
Changes in Net Assets	\$ (942,819)	\$ 0	\$ (942,819)	\$ (130,844)

Revenues by Source - Governmental Activities



### **FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS**

#### **Governmental Funds**

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, undesignated fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$736,864, a decrease of \$144,818 in comparison with the prior year. Approximately 44 percent of this total amount constitutes undesignated fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$54,326 negative variance in real estate and personal property tax. Actual collections were 97.5% of the levy as compared to 98.0% in the prior year. This, plus fewer collections of prior year's property tax receivables, led to an increase in deferred tax revenue. The remainder of the variance is primarily due to other revenues being over budgeted.
- \$105,401 negative variance in education expenses. This is primarily due to school consolidation of prior receivables and payables, which included receivables for the remaining portion of school renovation bond proceeds that had not been drawn down for the project as of June 30, 2009.
- \$60,010 positive variance in assessments. This is primarily due to overlay.
- \$89,943 negative variance in capital outlay. This is primarily due to portions of some of the significant capital asset acquisitions and construction was funded by prior year reserve balances.
- \$69,732 positive variance in other expenses. This is primarily due to the Town controlling the expenses for the other departments and keeping them under budget.

### **CAPITAL ASSET AND DEBT ADMINISTRATION**

#### **Capital Assets**

The Town's investment in capital assets for its governmental activities amounts to \$18,660,591, net of accumulated depreciation of \$10,338,932, leaving a net book value of \$8,321,659. Current year additions include \$2,000 for transfer station privy, \$2,837 for park kiosk, \$3,074 for fire station equipment, \$3,861 for cable TV equipment, \$2,226 for town office equipment, \$93,271 for new fire truck purchase, and \$167,674 for town roads. There was a current year retirement of town equipment and a sale of an older fire truck. There were no current year impairments. As part of the school department consolidation with RSU #24, as of July 1, 2009, the Town transferred school department assets to RSU #24 with a net basis as of the consolidation date of \$1,300,704. At that consolidation date, the assets and related debt for the school building were constructively transferred per State consolidation laws, even though title to the building has not been legally transferred to RSU #24 as of June 30, 2010. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on page 14 of this report.

#### **Debt**

The Town has total bonded debt outstanding of \$35,000 that is backed by the full faith and credit of the Town. The total outstanding debt of the Town decreased \$613,200 during the current fiscal year. There was a new \$35,000 debt obligation issued during the year for the purchase of a new fire truck. As part of the school department consolidation with RSU #24, as of July 1, 2009, the existing debt for the school renovations of \$648,200 was transferred to RSU #24. At that consolidation date, the assets and related debt for the school building were constructively transferred per State consolidation laws, even though title to the building has not been legally transferred to RSU #24 as of June 30, 2010. Additional information on the Town's long-term debt can be found in Note 6 of the notes to the financial statements on page 15 of this report.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Lamoine, 606 Douglas Highway, Lamoine, ME 04605.

**TOWN OF LAMOINE, MAINE**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2010**

(Exhibit I)

	<u>Assets</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents		\$34,880
Investments, at Fair Market Value		\$723,373
Accounts Receivable, net of Allowance for Uncollectible Accounts		\$7,386
Taxes and Tax Liens Receivable		\$77,167
Capital Assets, net of Accumulated Depreciation		<u>\$8,321,659</u>
<u>Total Assets</u>		<u>\$9,164,464</u>
	<u>Liabilities</u>	
Accounts Payable		\$49,824
Accrued Compensated Absences		\$15,102
<u>General Obligation Bonds Payable:</u>		
Payable within 1 year		\$7,000
Payable in more than 1 year		<u>\$28,000</u>
<u>Total Liabilities</u>		<u>\$99,926</u>
	<u>Net Assets</u>	
Investment in Capital Assets, net of Related Debt		\$8,286,659
<u>Unrestricted:</u>		
Reserve Funds		\$405,456
Reserve for Encumbrances		\$8,679
Unrestricted		<u>\$363,745</u>
<u>Total Net Assets</u>		<u>\$9,064,538</u>
<u>Total Liabilities and Net Assets</u>		<u>\$9,164,464</u>

*The Notes to the Financial Statements are an Integral Part of this Statement.*

**TOWN OF LAMOINE, MAINE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(Exhibit II)

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>		<b><u>Net (Expense)</u></b>
		<b><u>Charges for</u></b>	<b><u>Operating</u></b>	<b><u>Revenue and Changes</u></b>
<b><u>Primary Government</u></b>		<b><u>Services</u></b>	<b><u>Grants</u></b>	<b><u>in Net Assets</u></b>
<b><u>Governmental Activities</u></b>				<b><u>Governmental</u></b>
Administration	\$171,593	\$8,178		(\$163,415)
Protection	\$73,275			(\$73,275)
Health & Sanitation	\$84,753	\$1,472		(\$83,281)
Transportation	\$431,148			(\$431,148)
Education	\$2,246,064		\$10,207	(\$2,235,857)
Unclassified	\$21,017	\$2,945		(\$18,072)
Assessments	\$109,386			(\$109,386)
<b><u>Total Governmental Activities</u></b>	<b><u>\$3,137,237</u></b>	<b><u>\$12,595</u></b>	<b><u>\$10,207</u></b>	<b><u>(\$3,114,435)</u></b>
<b><u>Total Primary Government</u></b>	<b><u>\$3,137,237</u></b>	<b><u>\$12,595</u></b>	<b><u>\$10,207</u></b>	<b><u>(\$3,114,435)</u></b>
<b><u>General Revenues:</u></b>				
Tax Revenues, Including Homestead Exemption				\$2,430,778
Excise Taxes				\$272,036
State Revenue Sharing				\$49,114
Donations				\$20,673
Investment Earnings				\$16,831
Interest and Fees on Delinquent Taxes				\$9,481
Other Revenues				\$29,693
Transfer Fixed Assets and Related Debt to RSU #24				(\$652,504)
Transfer School Lunch to RSU #24				(\$4,487)
<b><u>Total Revenues</u></b>				<b><u>\$2,171,616</u></b>
<b><u>Changes in Net Assets</u></b>				<b><u>(\$942,819)</u></b>
<b><u>Net Assets - Beginning</u></b>				<b><u>\$10,007,357</u></b>
<b><u>Net Assets - Ending</u></b>				<b><u>\$9,064,538</u></b>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF LAMOINE, MAINE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2010**

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
Cash On Hand and On Deposit	\$34,880	\$0	\$34,880
Investments, at Fair Market Value	\$709,262	\$14,111	\$723,373
Accounts Receivable	\$7,386	\$0	\$7,386
Property Taxes Due	\$77,167	\$0	\$77,167
Due from Other Funds	\$1,779	\$0	\$1,779
<b><u>Total Assets</u></b>	<b><u>\$830,473</u></b>	<b><u>\$14,111</u></b>	<b><u>\$844,584</u></b>
<b><u>Liabilities &amp; Fund Balances</u></b>			
<b><u>Liabilities:</u></b>			
Accounts Payable	\$49,824	\$0	\$49,824
Due to Other Funds	\$0	\$1,779	\$1,779
Deferred Tax Revenue	\$56,117	\$0	\$56,117
<b><u>Total Liabilities</u></b>	<b><u>\$105,941</u></b>	<b><u>\$1,779</u></b>	<b><u>\$107,720</u></b>
<b><u>Fund Balance:</u></b>			
Reserve Funds	\$393,124	\$12,332	\$405,456
Reserve for Encumbrances	\$8,679	\$0	\$8,679
Undesignated Fund Balance	\$322,729	\$0	\$322,729
<b><u>Total Fund Balance</u></b>	<b><u>\$724,532</u></b>	<b><u>\$12,332</u></b>	<b><u>\$736,864</u></b>
<b><u>Total Liabilities &amp; Fund Balance</u></b>	<b><u>\$830,473</u></b>	<b><u>\$14,111</u></b>	<b><u>\$844,584</u></b>
<b><u>Total Fund Balance - Governmental Funds</u></b>			<b><u>\$736,864</u></b>
<i>Net assets reported for governmental activities in the statement of nets assets are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$8,321,659
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as deferred revenue (a liability) in governmental funds			\$56,117
Some liabilities, including bonds payable and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds			(\$50,102)
<b><u>Net Assets of Governmental Activities</u></b>			<b><u>\$9,064,538</u></b>

*The Notes to the Financial Statements are an Integral Part of this Statement.*



**TOWN OF LAMOINE, MAINE**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(Exhibit IV)

	<b><u>General Fund</u></b>	<b><u>Permanent Fund</u></b>	<b><u>Total Governmental Funds</u></b>
<b><u>Revenues:</u></b>			
Tax Revenues, Including Homestead Reimbursement	\$2,410,181	\$0	\$2,410,181
Excise Taxes	\$272,036	\$0	\$272,036
State Revenue Sharing	\$49,114	\$0	\$49,114
Investment Earnings (Includes Unrealized Gains / Losses)	\$16,486	\$344	\$16,831
Interest and Fees on Delinquent Taxes	\$9,481	\$0	\$9,481
Intergovernmental Revenues	\$5,345	\$0	\$5,345
Other Revenues	\$24,347	\$0	\$24,347
<b><u>Total Revenues</u></b>	<b><u>\$2,786,992</u></b>	<b><u>\$344</u></b>	<b><u>\$2,787,336</u></b>
<b><u>Expenditures (Net of Departmental Revenues):</u></b>			
Administration and Planning	\$164,671	\$0	\$164,671
Protection	\$20,074	\$0	\$20,074
Health & Sanitation	\$83,182	\$0	\$83,182
Highways & Bridges	\$62,564	\$0	\$62,564
Education	\$2,235,857	\$0	\$2,235,857
Unclassified	\$16,243	\$234	\$16,477
Assessments and Debt Service	\$109,386	\$0	\$109,386
Capital Outlay	\$274,943	\$0	\$274,943
<b>Total Expenditures</b>	<b><u>\$2,966,920</u></b>	<b><u>\$234</u></b>	<b><u>\$2,967,154</u></b>
<b><u>Excess Revenues Over Expenditures</u></b>	<b><u>(\$179,928)</u></b>	<b><u>\$111</u></b>	<b><u>(\$179,818)</u></b>
<b><u>Other Financing Sources (Uses):</u></b>			
Bond Proceeds	\$35,000	\$0	\$35,000
<b><u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u></b>	<b><u>(\$144,928)</u></b>	<b><u>\$111</u></b>	<b><u>(\$144,818)</u></b>
<b><u>Beginning Fund Balances</u></b>	<b><u>\$869,460</u></b>	<b><u>\$12,222</u></b>	<b><u>\$881,682</u></b>
<b><u>Ending Fund Balances</u></b>	<b><u>\$724,532</u></b>	<b><u>\$12,332</u></b>	<b><u>\$736,864</u></b>
<b><u>Reconciliation to Statement of Activities, changes in Net Assets:</u></b>			
Net Change in Fund Balances - Above			(\$144,818)
Deferred Revenue			\$20,597
Compensated Absences			\$1,887
Transfer beginning of the year school lunch fund balance to RSU #24			(\$4,487)
Governmental funds report bond proceeds as an Other Financing Source, while repayment of a bond principal is reported as an expenditure.			
This amount represents bond proceeds			(\$35,000)
Transfer of debt related to school fixed assets to RSU #24			\$648,200
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.			\$274,943
Transfer of fixed assets to RSU #24			(\$1,300,704)
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources.			
Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$403,438)
<b><u>Changes in Net Assets of Governmental Activities</u></b>			<b><u>(\$942,819)</u></b>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF LAMOINE, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**Note 1 - Summary of Significant Accounting Policies**

The financial statements of the Town of Lamoine, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

**A. Financial Reporting Entity**

The accompanying financial statements present the government of the Town of Lamoine, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*. The Town is governed under an Administration Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The effect of material interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports deferred revenue on its governmental fund financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Permanent funds are used to account for assets held in perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

#### D. Assets, Liabilities and Net Assets or Fund Equity

##### Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Investments are carried at fair market value. Income from investments held by the individual funds are recorded in the respective funds as it is earned.

##### Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

##### Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased and constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure	30-50
Sewer Lines	40
Equipment	5-10

Interfund Receivables and Payables

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrue to employees. In accordance GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Net Assets

Net assets are required to be classified into three components - invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

*Invested in capital assets, net of related debt* - This component of net assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

*Restricted* - This component of net assets consists of restrictions placed on net assets use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulation of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net assets reports \$0 of restricted net assets.

*Unrestricted* - This component consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Note 2 - Deposits and Investments****Deposits**

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Transaction Account Guarantee Program. Under the program, through December 31, 2010, all noninterest bearing transaction accounts are fully guaranteed by the FDIC for the entire amount in the account. For interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to \$250,000 by the FDIC. Any cash deposits, including certificates of deposit, in excess of the \$250,000 FDIC limits are covered by collateral held in a Federal Reserve pledge account and this no custodial risk exists.

At year end, the carrying value of the Town's deposits was \$34,680 and the bank balance was \$77,932. The Town has no uninsured and uncollateralized deposits as of June 30, 2010.

**Investments**

At year end, the Town's Governmental Funds investment balances were as follows:

	<i>Fair Market Value</i>	<i>Maturities (yrs)</i>		
		<i>Less than 1 yr</i>	<i>1-5 yrs</i>	<i>Long-term</i>
U.S. Treasury Securities- Agencies	\$200,911	\$0	\$50,366	\$150,545
Other	\$522,462	\$272,462	\$250,000	\$0
	<u>\$723,373</u>	<u>\$272,462</u>	<u>\$300,366</u>	<u>\$150,545</u>

Generally, the Town's investing activities are managed under the custody of the Town Treasurer. Investing is performed in accordance with State Statutes. The Town may legally invest in U.S. Government securities and agencies, U.S. Government sponsored agencies and in bank repurchase agreements.

*Custodial credit risk* - for an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investment securities that are in the possession of an outside party. As a means of limiting its exposure to custodial credit risk, the Town requires that, at the time funds are invested, collateral for repurchase agreements be held in the Town's name by a custodial agent for the term of the agreement and investments in obligations of the United States or its agencies be held by the Federal Reserve.

*Interest rate risk* - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short-term investments held by a local institution.

*Credit risk* - credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/ investments in insured commercial bank, insured credit unions and direct debt securities of the United States Government unless such an investment is expressly prohibited by law.

**Note 3 - Property Taxes**

Property taxes were assessed on April 1, 2009 and committed on August 17, 2009. Interest of 9.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid eight to twelve months after the commitment date. Tax

liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$56,117 of the property taxes receivable have been classified as deferred tax revenue on the general fund balance sheet.

**Note 4 - Capital Assets**

Capital asset activity for the year ended June 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$85,288			\$85,288
<u>Capital assets being depreciated</u>				
Buildings / Improvements	\$2,357,055	\$6,647	\$1,717,657	\$646,044
Equipment	\$623,611	\$100,623	\$81,362	\$642,871
Infrastructure	\$17,118,714	\$167,674		\$17,286,388
<u>Total capital assets being depreciated</u>	<u>\$20,099,379</u>	<u>\$274,943</u>	<u>\$1,799,019</u>	<u>\$18,575,303</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Less accumulated depreciation for</u>				
Buildings	\$636,729	\$13,868	\$424,597	\$226,000
Equipment	\$496,363	\$24,785	\$73,717	\$447,431
Infrastructure	\$9,300,717	\$364,784		\$9,665,501
<u>Total accumulated depreciation</u>	<u>\$10,433,809</u>	<u>\$403,438</u>	<u>\$498,315</u>	<u>\$10,338,932</u>
<u>Net capital assets being depreciated</u>	<u>\$9,665,570</u>	<u>(\$128,495)</u>	<u>\$1,300,704</u>	<u>\$8,236,371</u>
<u>Governmental Activities</u>				
<u>Governmental Activities, Capital Assets, net</u>	<u>\$9,750,857</u>	<u>(\$128,495)</u>	<u>\$1,300,704</u>	<u>\$8,321,659</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

**Governmental Activities**

Administration	\$631
Protection	\$32,528
Health & Sanitation	\$100
Unclassified	\$1,595
Highways, including depreciation of general infrastructure assets	\$368,584
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$403,438</b>

On July 1, 2009, the assets of the school department constructively were transferred to RSU #24 as part of the Town's vote to comply with State consolidation laws. As of June 30, 2010, the assets have not had title legally transferred to RSU #24 by deed, but per State consolidation laws, the assets officially passed on the consolidation date. The net book value of the assets transferred as of July 1, 2009 was \$1,300,704.

**Note 5 - Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables



on the Governmental Fund financial statements classified as Due from Other Funds. At June 30, 2010, the offsetting receivable and payable balances were \$1,779. The balances represent amounts due to the general fund for cemetery care and is expected to be repaid within the next year.

#### **Note 6 - Long-Term Debt**

The following is a summary of long-term debt transactions of the Town of Lamoine, Maine for the fiscal year ended June 30, 2010:

<u>Long-Term Debt payable at July 1,</u>	\$648,200
Long-Term Debt Issued	\$35,000
Long-Term Debt Transferred to RSU #24	(\$648,200)
Long-Term Debt Retired	\$0
<u>Long-Term Debt payable at June 30,</u>	<u>\$35,000</u>

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Lamoine, Maine. Outstanding bonds at June 30, 2010 are as follows:

In August 2009, the Town issued bonds for a fire truck purchase with Bar Harbor Banking & Trust. The bonds were authorized by the Town for \$35,000. The entire amount was borrowed during the fiscal year. The bonds are to be repaid over a 5 year period with interest of 3.19%. The principal balance outstanding at June 30, 2010 is \$35,000.

On July 1, 2009, the assets of the school department constructively were transferred to RSU #24 as part of the Town's vote to comply with State consolidation laws. As of June 30, 2010, the assets have not had title legally transferred to RSU #24 by deed, but per State consolidation laws, the assets officially passed on the consolidation date. As part of the consolidation, the debt related to the transferred assets also transfers, therefore, as of 7/1/09, \$648,200 of bonds related to school renovations transferred to RSU #24.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$7,000	\$1,133	\$8,133
2012	\$7,000	\$906	\$7,906
2013	\$7,000	\$680	\$7,680
2014	\$7,000	\$453	\$7,453
2015	\$7,000	\$298	\$7,298
	<u>\$35,000</u>	<u>\$3,470</u>	<u>\$38,470</u>

#### **Note 7 - Municipal Solid Waste Landfill Closure and Postclosure Care Cost**

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site after closure. The Town of Lamoine, Maine has completed the closure of its municipal landfill. The Town will fund any future postclosure monitoring costs on an as needed basis through town meeting appropriations.

#### **Note 8 - Participation in Public Entity Risk Pool**

The Town of Lamoine, Maine participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for the participation in the respective programs.

The Town is exposed to various risks of loss related to torts, theft of, damage, or destruction of assets, errors or omissions, and natural disasters for which it carries commercial and municipal insurance. Based on the coverage provided by this insurance, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2010.



**Note 9 - Pending Litigation**

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town of Lamoine, Maine through the date of the audit report.

**TOWN OF LAMOINE, MAINE**

(Exhibit VII)

**REQUIRED SUPPLEMENTARY INFORMATION****SCHEDULE OF REVENUES AND EXPENDITURES****BUDGET AND ACTUAL - GENERAL FUND****FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance Favorable (Unfavorable)</u></b>
<b><u>Revenues:</u></b>				
Tax Revenues	\$2,425,253	\$2,425,253	\$2,410,181	(\$15,072)
Excise Taxes	\$298,500	\$298,500	\$272,036	(\$26,464)
State Revenue Sharing	\$56,715	\$56,715	\$49,114	(\$7,601)
Investment Earnings (Includes Unrealized Losses)	\$25,000	\$25,000	\$16,486	(\$8,514)
Interest and Fees on Delinquent Taxes	\$5,500	\$5,500	\$9,481	\$3,981
Intergovernmental Revenues	\$1,500	\$1,500	\$5,345	\$3,845
Other Revenues	\$28,850	\$28,850	\$24,347	(\$4,503)
<b><u>Total Revenues</u></b>	<b><u>\$2,841,318</u></b>	<b><u>\$2,841,318</u></b>	<b><u>\$2,786,992</u></b>	<b><u>(\$54,326)</u></b>
<b><u>Expenditures (Net of Departmental Revenues):</u></b>				
Administration and Planning	\$177,797	\$177,797	\$164,671	\$13,125
Protection	\$51,950	\$51,950	\$20,074	\$31,876
Health & Sanitation	\$100,280	\$100,280	\$83,182	\$17,098
Highways & Bridges	\$61,465	\$61,465	\$62,564	(\$1,099)
Education	\$2,130,455	\$2,130,455	\$2,235,857	(\$105,401)
Unclassified	\$24,975	\$24,975	\$16,243	\$8,732
Assessments & Debt Service	\$169,396	\$169,396	\$109,386	\$60,010
Capital Outlay	\$185,000	\$185,000	\$274,943	(\$89,943)
<b><u>Total Expenditures</u></b>	<b><u>\$2,901,318</u></b>	<b><u>\$2,901,318</u></b>	<b><u>\$2,966,920</u></b>	<b><u>(\$65,602)</u></b>
<b><u>Excess Revenues Over Expenditures</u></b>	<b><u>(\$60,000)</u></b>	<b><u>(\$60,000)</u></b>	<b><u>(\$179,928)</u></b>	<b><u>(\$119,928)</u></b>
<b><u>Other Financing Uses:</u></b>				
Bond Proceeds	\$35,000	\$35,000	\$35,000	\$0
	(\$25,000)	(\$25,000)	(\$144,928)	(\$119,928)
<b><u>Beginning Fund Balances</u></b>	<b><u>\$869,460</u></b>	<b><u>\$869,460</u></b>	<b><u>\$869,460</u></b>	<b><u>\$0</u></b>
<b><u>Ending Fund Balances</u></b>	<b><u>\$844,460</u></b>	<b><u>\$844,460</u></b>	<b><u>\$724,532</u></b>	<b><u>(\$119,928)</u></b>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE

(Exhibit A-1)

SCHEDULE OF DEPARTMENTAL OPERATIONS (NON-CONTINUING ACCOUNTS)FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Department</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Administration:</u>			
General Government	\$156,857	\$155,991	\$866
Planning Board	\$975	\$207	\$768
	<u>\$157,832</u>	<u>\$156,198</u>	<u>\$1,634</u>
<u>Protection:</u>			
Public Safety	\$51,950	\$51,331	\$619
	<u>\$51,950</u>	<u>\$51,331</u>	<u>\$619</u>
<u>Health &amp; Sanitation:</u>			
Solid Waste	\$99,480	\$83,074	\$16,406
Dump Closing	\$0	\$1,870	(\$1,870)
	<u>\$99,480</u>	<u>\$84,944</u>	<u>\$14,536</u>
<u>Unclassified:</u>			
Appeals & Charities	\$10,389	\$10,389	\$0
Library Contract	\$6,270	\$6,270	\$0
	<u>\$16,659</u>	<u>\$16,659</u>	<u>\$0</u>
<u>Assessments and Debt Service:</u>			
County Tax	\$101,350	\$101,350	\$0
Fire Truck Debt	\$8,750	\$8,036	\$714
Overlay	\$59,296	\$0	\$59,296
	<u>\$169,396</u>	<u>\$109,386</u>	<u>\$60,010</u>
<u>TOTALS</u>	<u>\$495,317</u>	<u>\$418,518</u>	<u>\$76,799</u>

**TOWN OF LAMOINE, MAINE**  
**SCHEDULE OF CHANGES IN UNDESIGNATED FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(Exhibit A-2)

**Beginning Undesignated Fund Balance** \$306,100

**Additions:**

Lapsed Accounts (Exhibit A-1)	\$76,799
Supplemental Taxes	\$7,459
Increase in Fair Market Value of Investments	\$3,937
Delinquent Tax Interest (Net of Appropriation)	\$3,981
Fees Collected (Net of Appropriation)	\$586
Other State Revenues (Net of Appropriation)	\$3,965
Lease Income	\$13,025
Other Revenues (Net of Appropriation)	\$1,819

**Total Additions** \$111,570

**Reductions:**

Appropriations from Undesignated Fund Balance	\$25,000
Increase in Deferred Tax Revenues (Note 3)	\$20,597
Excise Taxes (Net of Appropriation)	\$26,464
State Revenue Sharing (Net of Appropriation)	\$7,601
Investment Earnings (Net of Appropriation)	\$13,294
Abatements Granted	\$1,985

**Total Reductions** \$94,941

**Ending Undesignated Fund Balance** \$322,729

**TOWN OF LAMOINE, MAINE**  
**SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(Exhibit A-3)

**Taxable Valuation:**

Land and Buildings	\$244,753,250
Personal Property	\$2,280,800

**Total Taxable Valuation** \$247,034,050

**Rate per \$1 Valuation** \$0.0097

**Tax Commitment** \$2,396,230

**Collections and Adjustments:**

Cash Collections	\$2,342,634
Supplementals	(\$7,459)
Abatements on Commitment	\$1,985

**Total Collections and Adjustments** \$2,337,160

**Uncollected Taxes June 30** \$59,070

(Exhibit A-4)

**TOWN OF LAMOINE, MAINE**  
**SCHEDULE OF RESERVE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Balance 7/1/2009	Investment Earnings (Net of Fees)	Appropriated to Reserves	Revenues	Total Available	Appropriated from Reserves	Expenditures	Balance 6/30/2010
<b><u>General Administration:</u></b>								
Code Enforcement	\$7,301	\$169	\$19,715	\$8,178	\$35,364	\$10,500	\$17,677	\$7,187
Revaluation	\$52,036	\$1,139	\$10,000	\$0	\$63,175	\$0	\$0	\$63,175
Flag Maintenance	\$0	\$0	\$0	\$331	\$331	\$0	\$204	\$128
Insurance Deductible	\$4,649	\$85	\$750	\$150	\$5,634	\$0	\$479	\$5,155
	\$63,986	\$1,394	\$30,465	\$8,659	\$104,504	\$10,500	\$18,359	\$75,645
<b><u>Public Safety:</u></b>								
Fire Truck	\$11,839	\$112	\$90,000	\$28,173	\$130,124	\$30,000	\$90,673	\$9,451
	\$11,839	\$112	\$90,000	\$28,173	\$130,124	\$30,000	\$90,673	\$9,451
<b><u>Health &amp; Sanitation:</u></b>								
Animal Control	\$3,094	\$0	\$2,000	\$1,472	\$6,566	\$1,200	\$1,710	\$3,656
	\$3,094	\$0	\$2,000	\$1,472	\$6,566	\$1,200	\$1,710	\$3,656
<b><u>Highways &amp; Bridges:</u></b>								
Road Fund	\$70,562	\$1,088	\$256,145	\$39,470	\$367,265	\$64,680	\$250,008	\$52,577
	\$70,562	\$1,088	\$256,145	\$39,470	\$367,265	\$64,680	\$250,008	\$52,577
<b><u>Education:</u></b>								
Education Fund	\$224,738	\$0	\$2,130,455	\$10,207	\$2,365,401	\$0	\$2,245,087	\$120,314
Education Capital	\$10,004	\$192	\$0	\$0	\$10,196	\$0	\$978	\$9,219
	\$234,743	\$192	\$2,130,455	\$10,207	\$2,375,597	\$0	\$2,246,064	\$129,533
<b><u>Unclassified:</u></b>								
Harbor	\$10,041	\$166	\$0	\$2,945	\$13,152	\$0	\$1,277	\$11,875
Capital Improvement	\$98,829	\$1,794	\$8,000	\$3,358	\$111,980	\$33,000	\$4,526	\$74,454
Cable Television	\$14,656	\$332	\$5,000	\$10,170	\$30,158	\$5,000	\$5,983	\$19,175
Parks & Recreation	\$4,437	\$93	\$7,316	\$1,418	\$13,263	\$0	\$6,659	\$6,605
Veteran's Memorial	\$8,845	\$39	\$0	\$338	\$9,222	\$0	\$3,603	\$5,619
Conservation Commission	\$0	\$0	\$0	\$374	\$374	\$0	\$0	\$374
Land Conservation	\$3,090	\$71	\$1,000	\$0	\$4,161	\$0	\$0	\$4,161
	\$139,897	\$2,494	\$21,316	\$18,603	\$182,310	\$38,000	\$22,048	\$122,262
<b><u>Total Reserve Funds</u></b>	<b>\$524,120</b>	<b>\$5,280</b>	<b>\$2,530,381</b>	<b>\$106,585</b>	<b>\$3,166,366</b>	<b>\$144,380</b>	<b>\$2,628,862</b>	<b>\$393,124</b>

**TOWN OF LAMOINE, MAINE**  
**SCHEDULE OF APPROPRIATIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(Exhibit A-5)

**Revenues:**

Property Taxes, Including Homestead Exemption	\$2,425,253
Education Funding	
Excise Taxes	\$298,500
State Revenue Sharing	\$56,715
Local Road Assistance	\$24,680
Investment Interest	\$25,000
Interest on Delinquent Taxes	\$5,500
Code Enforcement Fees	\$9,500
Donations	\$20,000
Fire Truck Loan Proceeds	\$35,000
General Assistance Reimbursements	\$1,500
Other Revenues	\$8,850

**Fund Balance Appropriations:**

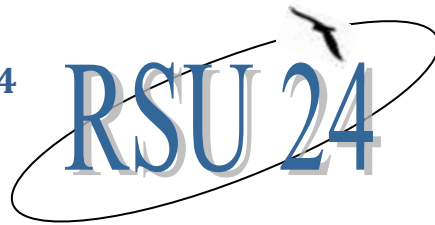
Road Reserve	\$40,000
Fire Truck	\$10,000
Code Enforcement	\$1,000
Capital Improvement Fund	\$25,000
Undesignated Fund Balance	\$25,000

**Total Fund Balance Appropriations**\$101,000**Total Revenues**\$3,011,498**Expenditures:**

Administration and Planning	\$188,297
Protection	\$51,950
Fire Truck Purchase	\$90,000
Health & Sanitation	\$100,280
Highways & Bridges	\$256,145
Education	\$2,130,455
Unclassified	\$24,975
Assessments & Debt Service	\$169,396

**Total Expenditures**\$3,011,498

Report from RSU 24



*Serving the school communities of Eastbrook, Ellsworth, Franklin, Gouldsboro, Hancock, Lamoine, Mariaville, Sorrento, Steuben, Sullivan, Waltham and Winter Harbor*

## **RSU #24 NEWS**

Regional School Unit #24 (RSU24) serves the educational needs of approximately 2690 students in Pk-12 programs and an additional 1027 people in Adult Education programs from the communities of Eastbrook, Ellsworth, Franklin, Gouldsboro, Hancock, Lamoine, Mariaville, Sorrento, Steuben, Sullivan, Waltham and Winter Harbor.

We are nearing the mid-point in our second year as a regional school district and are proud of the educational and extracurricular programs that we are able to offer our students. Our RSU Board of Directors, administrators and staff are working hard to provide multiple opportunities for every student to meet local, state and Federal standards.

In the past two years we have completed the new Peninsula School for students in grades K-8. This is a 21<sup>st</sup> century school that incorporates the use of interactive white boards and projectors. Computers are available for use by all students.

Pre-K-8 students in the Ellsworth area are enjoying a new elementary/middle school, as well. This school also uses the latest technology for instruction and also for energy conservation. We are grateful to the communities that made these awesome facilities available to the children in our care. The RSU Board of Directors will be developing a long-range Facilities and Maintenance Plan that will enable the rest of our schools to offer a wide variety of opportunities to learn as well.

Even though we are only one and one-half years (1 ½) young, RSU24 has already made several positive improvements in the area of instruction and learning. Our staff are more skilled at analyzing data from a variety of assessments and using it to better meet the needs of your children. A special thank you to the RSU Board and to people in our communities for supporting early release time for Professional Learning Communities (PLCs) which allows our staff to share best teaching practices that will benefit all students.

S. Wayne Enman, Superintendent of Schools

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Regional School Unit 24, 248 State Street, Suite 3A, Ellsworth, Maine, 04605  
(207) 667-8136 Fax (207) 667-6493  
[www.rsu24.org](http://www.rsu24.org)

## Message from State Senator Brian Langley

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region.

The State of Maine, like many of us, is experiencing tough economic times. Currently the state is facing an estimated \$800 million revenue shortfall for the next two-year budget. In order to bring the budget into balance, the Governor, along with the Legislature, must make some significant changes in the way state services are delivered and how taxpayer money is spent. Republicans are committed to crafting a budget that reins in the unsustainable growth of state government, prioritizes core services like public health and safety, education, a safety net for our most vulnerable citizens, and our transportation infrastructure. Despite the challenges we face, this is an opportunity to retool state government, reduce the size of the bureaucracy, carefully review the effectiveness of current programs, and set Maine on the right course.

One of our first orders of business when the 125<sup>th</sup> Legislature convened in December was the passage of LD 1, *An Act To Ensure Regulatory Fairness and Reform*. The bill recognizes that one of the biggest impediments to job creation and keeping our young people in Maine is the regulatory burden the state currently imposes on business. Given this, LD 1 proposes to reach out to businesses and workers to identify duplicative and unnecessary regulations and eliminate or propose changes to these regulations in order to improve the business climate and encourage job creation and retention and expand opportunities for Maine people.

I am hopeful that by reining in state spending, prioritizing our wants and needs and developing strategies for improving our business environment, we can put Maine back on track toward prosperity and create the opportunities that will keep our young people here in Maine.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at [langley4legislature@myfairpoint.net](mailto:langley4legislature@myfairpoint.net).

Sincerely,

Brian Langley  
Maine State Senator



## Message from State Representative Richard Malaby



### HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

#### **Richard Malaby**

52 Cross Road

Hancock, ME 04640

Residence: (207) 422-3146

E-mail:

[info@crockerhouse.com](mailto:info@crockerhouse.com)

January, 2011

Dear Friends and Neighbors:

It is a pleasure to serve the residents of House District 34 in the Maine Legislature. I am honored that you have entrusted me with this responsibility and I look forward to beginning my first term as your representative.

Members of the 125<sup>th</sup> Maine Legislature were sworn into office on December 1, 2010. Lawmakers will face extraordinary challenges during the next six months as they work on fixing a significant hole in the budget. One of the most important discussions will involve the public pension system for teachers and state workers. In the coming biennial budget for fiscal years 2012 and 2013, taxpayers will have to pay \$916 million to cover pension obligations. Even more troubling is that in the next budget just the unfunded liability cost of the pension system will be \$706 million. That is in addition to the normal 5.5% the government is obligated to contribute. From there the unfunded liability costs grow every year. The payment hits \$772 million in the 2014-2015 budget, then leaps to \$848 million in the following biennium. Eventually by the 2027-2028 budget the cost will reach \$1.4 billion. This is a problem we must address if we are going to turn around Maine's economy. I look forward to working with our newly-elected governor and my colleagues from the House and Senate on both sides of the aisle to ensure that we have an efficient system in place to address this and other fiscal problems.

I am pleased to have been appointed to the Health and Human Services Committee. The Committee is responsible for overseeing the Department of Health and Human Services, Parts of the Dirigo Health Act, including the State Health Plan, the Maine Quality Forum and Advisory Council on Health Systems Development, Maine Health Data Organization, MaineCare, Medicaid, and Medicare Part D. I look forward to getting to work on this committee.

Again, thank you and please do not hesitate to contact me with questions or comments you may have concerning state government. I look forward to proudly representing the interests of House District 34 in Augusta.

Sincerely,

A handwritten signature in cursive script that reads "Richard S. Malaby".

Representative Richard S. Malaby

## Message from US Representative Michael Michaud

MICHAEL H. MICHAUD  
2ND DISTRICT, MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943  
[www.michaud.house.gov](http://www.michaud.house.gov)

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515**

January 18<sup>th</sup>, 2011

COMMITTEES:  
**VETERANS' AFFAIRS**  
SUBCOMMITTEE ON HEALTH  
CHAIRMAN  
**TRANSPORTATION AND INFRASTRUCTURE**  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROAD, PIPELINES  
AND HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,  
PUBLIC BUILDINGS AND  
EMERGENCY MANAGEMENT  
**SMALL BUSINESS**  
SUBCOMMITTEE ON RURAL AND URBAN  
ENTREPRENEURSHIP  
SUBCOMMITTEE ON FINANCE AND TAX

Dear Lamoine residents and friends,

Maine continues to face many challenges. As I travel across our state, I am inspired by stories of innovation and entrepreneurship, yet there is much more we need to do to improve our economy and create jobs.

That is why I am working so hard to improve our nation's trade policies and ensure that Mainers are competing on a level playing field. I was especially pleased that the International Trade Commission found in favor of U.S. paper manufacturers and their workers who filed a petition against Chinese and Indonesian companies that illegally dumped subsidized paper into our market. I worked hard to support this petition, and the tariffs that now apply to these imports will help keep Maine companies competitive and allow them to create and retain good paying jobs.

Our state is also making important strides in developing the types of jobs and economic opportunities that can only be done here in Maine. For example, when Eastport partnered with a U.S.-based company to act as an embarkation port for 500 dairy heifers heading to Turkey, congressional efforts were able to help cut through red tape and bureaucratic challenges. Moreover, the entire bipartisan congressional delegation has successfully urged the federal permitting agency to begin the process for a long-term certification of the Port of Eastport as a livestock exportation facility.

To that end, I cosponsored and helped pass into law last year the "America COMPETES Act," which will create jobs through innovative technology loan guarantees for small and mid-sized manufacturers. I was pleased that two amendments I offered also made it into the final bill ensuring that when implementing the bill federal agencies work together to prioritize the needs of small businesses and that those communities most hurt by our trade agreements will be given special consideration. There are too many small businesses that are struggling to survive, and we must listen to these independent owners when they tell us what they need to grow and create jobs.

However, my biggest commitment is to quality constituent services. Please do not hesitate to contact me at my Bangor office at 207-942-6935 or by emailing me through my website at [www.house.gov/michaud](http://www.house.gov/michaud). While on my website, I also encourage you to sign up for occasional e-mail updates on issues important to Mainers and to join me on Facebook or Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud  
Member of Congress

**BANGOR:**  
6 STATE STREET, SUITE 101  
BANGOR, ME 04401  
PHONE: (207) 942-6935  
FAX: (207) 942-6907

**LEWISTON:**  
179 LEBRON STREET, GROUND FLOOR  
LEWISTON, ME 04240  
PHONE: (207) 782-3704  
FAX: (207) 782-5330



**PRESQUE ISLE:**  
445 MAIN STREET  
PRESQUE ISLE, ME 04769  
PHONE: (207) 764-1036  
FAX: (207) 764-1060

**WATERVILLE:**  
16 COMMON STREET  
WATERVILLE, ME 04901  
PHONE: (207) 873-5713  
FAX: (207) 873-5717

## Message from US Senator Susan Collins

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2500  
(202) 224-2883 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS  
RANKING MEMBER  
APPROPRIATIONS  
ARMED SERVICES  
SPECIAL COMMITTEE  
ON AGING

January 14, 2011

Town of Lamoine  
606 Douglas Highway  
Lamoine, ME 04605

Dear Town of Lamoine:

As the new session of Congress began, I was honored to become the longest, currently serving member of the U.S. Senate to have never missed a roll call vote. As the 111<sup>th</sup> Congress ended, I cast my 4,563<sup>rd</sup> consecutive vote. It is a privilege to represent you in Washington, D.C. and I appreciate this opportunity to share some of my recent work as we look forward to the opportunities and challenges that lie ahead in the 112<sup>th</sup> Congress.

Creating jobs and strengthening our economy remain our nation's most pressing challenges. Far too many families and individuals throughout Maine and our nation are still suffering from a sluggish economy and high unemployment. That is why it was so vital for Congress to extend the 2001 and 2003 tax relief laws. I strongly supported a two-year extension because allowing these laws to expire would have resulted in one of the largest tax increases in our nation's history, and job killing tax hikes could well have plunged our economy deeper into recession.

Last year, I spoke to small business owners throughout Maine who told me that a tax increase could result in a loss of jobs and threaten the viability of their businesses. It is good news that Congress passed the two-year extension of these tax relief laws before 2010 came to a close, providing more certainty to businesses and relief for all taxpayers.

After years of repeated but unsuccessful attempts by the Maine delegation to address the federal truck weights law, I authored a successful truck weights pilot program in 2009 that was in effect for one year. The pilot program permitted trucks weighing up to 100,000 pounds to travel on Maine's federal interstates, where these trucks belong, rather than being diverted to secondary roads, through small communities, downtown areas, and school zones. The benefits have been evident: improved safety, lower costs, reduced energy use, and reduced emissions. I was disappointed that the U.S. House of Representatives failed to take action either to extend the pilot program or to make it permanent. Making the truck weights program permanent will be one of my top priorities this year and will be the first bill I introduce in the new Congress.

The President signed into law a number of bills that I authored or coauthored. I was proud to join Senator Joe Lieberman in leading the effort to repeal the so-called "Don't Ask, Don't Tell" law that applied to our armed forces. This long-overdue repeal enables the U.S. to join 35 of our closest allies in welcoming the military service of any qualified individual who is willing and capable of serving our country.

My efforts to counter the smuggling of illegal drugs across the Canadian border into Maine, and vice versa, were advanced when the President signed the "Northern Border Counternarcotics Strategy Act." I was the lead Republican sponsor of this law, which requires the Office of National Drug Control Policy to develop a counternarcotics strategy similar to that of the Southwestern border in collaboration with our Canadian partners. The Senate Homeland Security Committee also conducted an extensive investigation into the Fort Hood terrorist attack. We will soon release a report with recommendations on how to reduce the possibility of such an attack in the future.



Former Senator Evan Bayh and I authored a new law that establishes a new Advisory Council to develop a national plan for combating Alzheimer's disease. For the first time, this law charges federal agencies to develop a strategy to advance efforts to fight this devastating disease, at no additional cost to taxpayers.

As far too many people know, Alzheimer's disease inflicts pain and hardship on families, and costs Medicare and Medicaid billions, yet our nation has been lacking a national strategy to focus on this disease.

Maine's natural resource industries are essential to our prosperity. Last October, along with other Delegation members, I testified at an International Trade Commission hearing that resulted in a ruling that Chinese and Indonesian paper companies had been engaging in illegal trade that is unfair to our domestic industry. During the debate on the Food Safety Modernization Act, I successfully advocated for an amendment, backed by Maine's small and organic farmers, to protect our small farms from excessive regulation.

In my ongoing efforts to save jobs in Maine, I succeeded in convincing the EPA to rework regulations known as "boiler MACT" in a manner that protects the environment and public health without jeopardizing jobs in the forest products industry. I also authored successful legislation to provide small contractors more time to comply with EPA lead-based paint regulations. The high fines for non-compliance would have put many small contractors in Maine out of business.

Working with the University of Maine, I helped advance the development of deep water, off-shore wind energy. Last summer, Energy Secretary Steven Chu visited UMaine at my request, which resulted in an announcement that the Department would dedicate \$20 million to develop and test deepwater offshore wind technologies. UMaine remains on the cutting edge of this work, which has the potential to create 15,000 jobs.

I secured funding for a number of important transportation projects in 2010. For example, following my request, U.S. Transportation Secretary Ray LaHood announced that the Department would award \$10.5 million for Maine's effort to save freight railroad service in Northern Maine, and \$20 million for the rehabilitation of the Memorial Bridge between Kittery and Portsmouth.

As a member of the Senate Armed Services Committee, I worked to ensure that our men and women in uniform have the resources and support they need to protect our freedom. In 2010, I supported efforts to improve health care and other services for our military personnel and veterans, and authored key provisions to strengthen our national defense by supporting the vital work at Bath Iron Works, the Portsmouth Naval Shipyard, Pratt & Whitney, the Maine Military Authority, and other Maine industries. Following my letter last year to the President's top budget official urging him to include increased funding for the DDG-51 program in next year's budget, Defense Secretary Gates recently announced that the Pentagon would seek an additional DDG-51 in its five-year budget.

The 112<sup>th</sup> Congress will bring extraordinary challenges as we work to improve the economy, lower the unemployment rate, seek ways to reduce federal spending to bring the federal debt under control, and debate a host of other important issues. I am grateful for the opportunity to serve Lamoine and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor Office at (207) 945-0417, or visit my website at <http://collins.senate.gov>. May 2011 be a good year for your family, your community, our state and our nation.

Sincerely,

A handwritten signature in blue ink that reads "Susan Collins". The signature is fluid and cursive, with the first name "Susan" and last name "Collins" clearly distinguishable.

Susan M. Collins  
United States Senator

## Budget for 2011/12 Town Meeting

<b>Budget Committee</b>	2009-10	2010-11	2011-12	Increase/	% Inc/Dec
<b>Recommendations</b>	Actual	Approved	Proposed	(Decrease)	

### Administration

#### Salaries

Selectman Chair	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0.00%
Selectman 2	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Selectman 3	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Selectman 4	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Selectman 5	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Adm. Asst	\$45,230.00	\$46,045.00	\$46,650.00	\$605.00	1.31%
Benefits	\$6,669.00	\$7,977.50	\$13,239.37	\$5,261.87	65.96%
Clerk/Tax Collector	\$18,662.00	\$19,486.29	\$24,825.00	\$5,338.71	27.40%
Assistant Clerk/Tax Collector	\$7,670.50	\$9,766.14	\$0.00	-\$9,766.14	-100.00%
Assessor Chair	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0.00%
Assessor 2	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Assessor 3	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	0.00%
Health Officer	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
Reg. of Voters	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Election Workers	\$1,470.00	\$1,375.00	\$1,720.00	\$345.00	25.09%
<b>Total Salaries</b>	<b>\$89,751.50</b>	<b>\$94,699.93</b>	<b>\$96,484.37</b>	<b>\$1,784.44</b>	<b>1.88%</b>

#### Administrative Expenses

Electricity	\$2,915.91	\$2,900.00	\$3,000.00	\$100.00	3.45%
Machine Maint.	\$672.70	\$1,150.00	\$800.00	-\$350.00	-30.43%
Travel/Education	\$3,709.26	\$4,200.00	\$3,800.00	-\$400.00	-9.52%
Postage	\$2,622.56	\$2,300.00	\$2,300.00	\$0.00	0.00%
Office Supplies	\$2,564.24	\$2,650.00	\$2,650.00	\$0.00	0.00%
Advertising	\$186.49	\$750.00	\$500.00	-\$250.00	-33.33%
Telephone	\$791.42	\$850.00	\$850.00	\$0.00	0.00%
Lien Costs	\$2,331.56	\$1,000.00	\$2,400.00	\$1,400.00	140.00%
Lien Costs - Wages	\$396.00	\$350.00	\$100.00	-\$250.00	-71.43%
Heating Oil	\$2,058.58	\$2,800.00	\$2,800.00	\$0.00	0.00%
Dues/Memberships	\$2,504.66	\$2,700.00	\$2,700.00	\$0.00	0.00%
Banking Costs	\$61.84	\$75.00	\$75.00	\$0.00	0.00%
Tax Maps	\$2,425.00	\$2,000.00	\$2,500.00	\$500.00	25.00%
Books & Publications	\$286.95	\$250.00	\$300.00	\$50.00	20.00%
Records Preservation	\$725.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Legal Fees	\$3,130.00	\$2,500.00	\$2,800.00	\$300.00	12.00%
Other Election Costs	\$155.10	\$175.00	\$175.00	\$0.00	0.00%
Audit	\$3,395.00	\$3,600.00	\$3,595.00	-\$5.00	-0.14%
Assessing-Appraisal	\$3,152.50	\$2,500.00	\$3,200.00	\$700.00	28.00%
Assessing - Quarter Review	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Town Report & Meeting Exp.	\$1,360.00	\$1,000.00	\$1,400.00	\$400.00	40.00%
Miscellaneous	\$286.69	\$100.00	\$100.00	\$0.00	0.00%
Flag Program	\$403.66	\$400.00	\$400.00	\$0.00	0.00%
Newsletter	\$900.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Sales Tax	\$15.09	\$25.00	\$25.00	\$0.00	0.00%
<b>Total Expenses</b>	<b>\$37,050.21</b>	<b>\$36,275.00</b>	<b>\$38,470.00</b>	<b>\$2,195.00</b>	<b>6.05%</b>

<b>Budget Committee Recommendations</b>	2009-10 Actual	2010-11 Approved	2011-12 Proposed	Increase/ (Decrease)	% Inc/Dec
<b>Gen'l Assistance</b>	<b>\$2,476.56</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>

**Insurances**

FICA-Town Share	\$7,451.71	\$8,475.40	\$8,654.42	\$179.02	2.11%
Medicare - Town Share	\$1,742.74	\$1,982.15	\$2,024.02	\$41.87	2.11%
Property & Casualty	\$7,082.00	\$7,200.00	\$7,200.00	\$0.00	0.00%
Public Officials	\$3,032.00	\$3,200.00	\$3,100.00	-\$100.00	-3.13%
Workers Comp	\$2,713.00	\$2,000.00	\$2,800.00	\$800.00	40.00%
Volunteer Coverage	\$138.75	\$250.00	\$250.00	\$0.00	0.00%
Unemployment	\$919.00	\$925.00	\$925.00	\$0.00	0.00%
Deductible Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Insurance</b>	<b>\$23,079.20</b>	<b>\$24,032.54</b>	<b>\$24,953.43</b>	<b>\$920.89</b>	<b>3.83%</b>

**Equipment**

Hardware/Software	\$721.89	\$750.00	\$750.00	\$0.00	0.00%
Other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Equipment</b>	<b>\$721.89</b>	<b>\$750.00</b>	<b>\$750.00</b>	<b>\$0.00</b>	<b>0.00%</b>

**Town Hall Maintenance**

Furnace Maint.	\$353.75	\$200.00	\$200.00	\$0.00	0.00%
Lighting	\$83.17	\$100.00	\$100.00	\$0.00	0.00%
General Maint.	\$506.75	\$300.00	\$500.00	\$200.00	66.67%
Grounds	\$1,571.55	\$1,000.00	\$1,850.00	\$850.00	85.00%
Keys & Locks	\$0.00	\$200.00	\$0.00	-\$200.00	-100.00%
Other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Plumbing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Maint.</b>	<b>\$2,515.22</b>	<b>\$1,800.00</b>	<b>\$2,650.00</b>	<b>\$850.00</b>	<b>47.22%</b>

<b>TOTAL ADMINISTRATION</b>	<b>\$155,594.58</b>	<b>\$160,557.47</b>	<b>\$166,307.80</b>	<b>\$5,750.33</b>	<b>3.58%</b>
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**SOCIAL SERVICES**

American Red Cross-E.ME	\$360.00	\$500.00	\$500.00	\$0.00	0.00%
Child & Family Opportunities	\$600.00	\$400.00	\$600.00	\$200.00	50.00%
Down East AIDS Network	\$600.00	\$0.00	\$600.00	\$600.00	100.00%
Downeast Horizons	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
EAAA	\$250.00	\$250.00	\$250.00	\$0.00	0.00%
Emmaus Homeless Shelter	\$0.00	\$0.00	\$400.00	\$400.00	100.00%
FIA-Community Connection	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Eastern Maine Home Care	\$579.00	\$579.00	\$579.00	\$0.00	0.00%
Hospice of Hancock County	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Lamoine Historical Society	\$600.00	\$0.00	\$600.00	\$600.00	100.00%
Loaves & Fishes Food Pantry	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Me. Coast Hospital	\$0.00	\$0.00	\$600.00	\$600.00	100.00%
Open Door Recovery Center	\$0.00	\$600.00	\$600.00	\$0.00	0.00%
Warren Center	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
WHCA	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
WIC Clinic	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Yesterday's Children	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
<b>Total</b>	<b>\$7,389.00</b>	<b>\$6,229.00</b>	<b>\$8,629.00</b>	<b>\$2,400.00</b>	<b>38.53%</b>

<b>Budget Committee Recommendations</b>	2009-10 Actual	2010-11 Approved	2011-12 Proposed	Increase/ (Decrease)	% Inc/Dec
<b>ME Coast Hospital ER</b>	\$3,000.00	\$0.00	\$0.00	\$0.00	0.00%

<b>Ellsworth Library</b>	\$6,270.00	\$7,735.00	\$7,735.00	\$0.00	0.00%
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<b>County Tax</b>	\$101,350.28	\$104,753.19	\$105,639.00	\$885.81	0.85%
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**PUBLIC SAFETY**  
**Fire Department**

Chief's Salary	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	0.00%
Personnel Reimbursements	\$8,575.00	\$9,600.00	\$9,600.00	\$0.00	0.00%
Electricity	\$2,072.76	\$2,000.00	\$2,000.00	\$0.00	0.00%
Water	\$250.00	\$250.00	\$250.00	\$0.00	0.00%
Telephone	\$813.92	\$700.00	\$700.00	\$0.00	0.00%
Heating Oil	\$3,298.50	\$4,200.00	\$4,200.00	\$0.00	0.00%
Truck Maintenance	\$3,028.97	\$3,000.00	\$3,000.00	\$0.00	0.00%
Pump Maintenance	\$964.61	\$1,200.00	\$1,200.00	\$0.00	0.00%
Body Work	\$0.00	\$50.00	\$50.00	\$0.00	0.00%
Rescue Boat Maintenance	\$139.48	\$400.00	\$400.00	\$0.00	0.00%
Radio Maintenance	\$704.74	\$600.00	\$600.00	\$0.00	0.00%
Equipment Maintenance	\$1,728.76	\$600.00	\$600.00	\$0.00	0.00%
Lights & Batteries	\$113.92	\$200.00	\$200.00	\$0.00	0.00%
Station Supplies	\$429.95	\$200.00	\$200.00	\$0.00	0.00%
Hand Tools	\$187.99	\$150.00	\$150.00	\$0.00	0.00%
First Aid	\$35.20	\$250.00	\$250.00	\$0.00	0.00%
Inoculation Prg.	\$0.00	\$500.00	\$2,630.00	\$2,130.00	426.00%
Respiratory Fit Testing	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Station Repairs	\$2,709.55	\$1,000.00	\$1,000.00	\$0.00	0.00%
Hydrants	\$0.00	\$700.00	\$700.00	\$0.00	0.00%
Gas & Diesel	\$983.33	\$1,200.00	\$1,200.00	\$0.00	0.00%
Extinguishers	\$173.00	\$200.00	\$200.00	\$0.00	0.00%
Oil & Fluids	\$182.94	\$300.00	\$300.00	\$0.00	0.00%
Foam	\$218.00	\$300.00	\$300.00	\$0.00	0.00%
Air Pack Maint.	\$967.59	\$1,000.00	\$1,200.00	\$200.00	20.00%
Fire Prevention	\$0.00	\$50.00	\$50.00	\$0.00	0.00%
Dues & Memberships	\$497.95	\$600.00	\$600.00	\$0.00	0.00%
Training	\$1,133.92	\$1,500.00	\$1,500.00	\$0.00	0.00%
Other	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
NFPA Books	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Pager	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Attack Hose/Nozzles	\$1,448.47	\$800.00	\$800.00	\$0.00	0.00%
Supply Hose	\$1,576.50	\$0.00	\$600.00	\$600.00	100.00%
Indian Tanks	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Turnout Gear	\$3,858.91	\$2,500.00	\$2,500.00	\$0.00	0.00%
Radio Purchases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Air Pack Replacement	\$200.42	\$0.00	\$0.00	\$0.00	0.00%
Equipment Purchases	\$112.01	\$0.00	\$0.00	\$0.00	0.00%
Truck/Ladder/hose Testing	\$556.86	\$250.00	\$250.00	\$0.00	0.00%
<b>Total Fire</b>	<b>\$38,363.25</b>	<b>\$37,300.00</b>	<b>\$40,230.00</b>	<b>\$2,930.00</b>	<b>7.86%</b>

<b>Budget Committee Recommendations</b>	<b>2009-10 Actual</b>	<b>2010-11 Approved</b>	<b>2011-12 Proposed</b>	<b>Increase/ (Decrease)</b>	<b>% Inc/Dec</b>
Ambulance	\$10,465.00	\$13,950.00	\$13,950.00	\$0.00	0.00%
Dispatching	\$2,502.86	\$2,550.00	\$2,700.00	\$150.00	5.88%
Animal Control	\$1,709.51	\$2,000.00	\$2,000.00	\$0.00	0.00%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$53,040.62</b>	<b>\$55,800.00</b>	<b>\$58,880.00</b>	<b>\$3,080.00</b>	<b>5.52%</b>

### WASTE DISPOSAL Transfer Station

Labor	\$9,379.00	\$9,500.00	\$10,608.00	\$1,108.00	11.66%
PERC	\$27,259.50	\$35,000.00	\$34,000.00	-\$1,000.00	-2.86%
Transportation	\$27,595.01	\$30,400.00	\$31,600.00	\$1,200.00	3.95%
Toilet	\$3,259.01	\$315.00	\$0.00	-\$315.00	-100.00%
Maintenance	\$525.86	\$1,000.00	\$800.00	-\$200.00	-20.00%
Electricity	\$309.36	\$400.00	\$350.00	-\$50.00	-12.50%
Telephone	\$164.05	\$240.00	\$180.00	-\$60.00	-25.00%
Other	\$25.00	\$100.00	\$100.00	\$0.00	0.00%
Hazardous Waste	\$130.81	\$750.00	\$750.00	\$0.00	0.00%
Demolition Debris	\$49.78	\$200.00	\$200.00	\$0.00	0.00%
DEP Permits	\$556.00	\$400.00	\$400.00	\$0.00	0.00%
Septic Sludge	\$800.00	\$800.00	\$800.00	\$0.00	0.00%
Recycling Contract	\$13,020.74	\$14,500.00	\$16,000.00	\$1,500.00	10.34%
Dump Closing/Monitoring	\$1,870.00	\$5,700.00	\$2,000.00	-\$3,700.00	-64.91%

### Total Solid Waste/Recycling

<b>\$84,944.12</b>	<b>\$99,305.00</b>	<b>\$97,788.00</b>	<b>-\$1,517.00</b>	<b>-1.53%</b>
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### PLANNING

#### Planning Board

Supplies	\$0.00	\$25.00	\$25.00	\$0.00	0.00%
Postage	\$57.86	\$300.00	\$300.00	\$0.00	0.00%
Maps/Mylars	\$15.00	\$45.00	\$45.00	\$0.00	0.00%
Advertising	\$43.23	\$300.00	\$300.00	\$0.00	0.00%
Planning Resources	\$57.00	\$50.00	\$50.00	\$0.00	0.00%
Appeals Board	\$33.83	\$80.00	\$80.00	\$0.00	0.00%

#### Total Board

<b>Total Board</b>	<b>\$206.92</b>	<b>\$800.00</b>	<b>\$800.00</b>	<b>\$0.00</b>	<b>0.00%</b>
Hancock Cty Plng	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Planning</b>	<b>\$206.92</b>	<b>\$800.00</b>	<b>\$800.00</b>	<b>\$0.00</b>	<b>0.00%</b>



<b>Budget Committee Recommendations</b>	2009-10 Actual	2010-11 Approved	2011-12 Proposed	Increase/ (Decrease)	% Inc/Dec
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**CODE ENFORCEMENT**

Salary	\$17,020.00	\$17,325.00	\$17,550.00	\$225.00	1.30%
Deputy Wages	\$535.00	\$545.00	\$555.00	\$10.00	1.83%
Supplies/Printing	\$49.50	\$200.00	\$150.00	-\$50.00	-25.00%
Mileage	\$0.00	\$1,160.00	\$1,000.00	-\$160.00	-13.79%
Phone	\$0.00	\$25.00	\$0.00	-\$25.00	-100.00%
Legal	\$0.00	\$400.00	\$400.00	\$0.00	0.00%
Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Training	\$0.00	\$150.00	\$250.00	\$100.00	66.67%
Miscellaneous	\$73.16	\$100.00	\$100.00	\$0.00	0.00%

<b>Total CEO Budget</b>	<b>\$17,677.66</b>	<b>\$19,905.00</b>	<b>\$20,005.00</b>	<b>\$100.00</b>	<b>0.50%</b>
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<b>EDUCATION</b>	<b>\$2,105,287.69</b>	<b>\$2,096,959.44</b>		<b>-\$2,096,959.44</b>	<b>-100.00%</b>
<b>Excess Non RSU Tuition</b>	<b>\$25,167.75</b>	<b>\$30,000.00</b>	<b>\$25,000.00</b>	<b>-\$5,000.00</b>	<b>-16.67%</b>

**ROAD MAINTENANCE**

Road Commissioner Salary	\$520.00	\$530.00	\$540.00	\$10.00	1.89%
Road Commissioner Exp.	\$128.00	\$250.00	\$250.00	\$0.00	0.00%
<b>Total Road Commissioner</b>	<b>\$648.00</b>	<b>\$780.00</b>	<b>\$790.00</b>	<b>\$10.00</b>	<b>1.28%</b>

**GENERAL MAINTENANCE - Non Specific Road Items**

General Maintenance	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Mowing	\$1,875.00	\$2,000.00	\$1,900.00	-\$100.00	-5.00%
Sweeping	\$1,000.00	\$2,200.00	\$2,000.00	-\$200.00	-9.09%
Crack Sealing	\$7,921.31	\$6,000.00	\$6,000.00	\$0.00	0.00%
Tree Removal	\$1,956.05	\$4,000.00	\$7,000.00	\$3,000.00	75.00%

**Specific Roads**

Buttermilk Road	\$1,348.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
Shore Road	\$10,686.20	\$5,000.00	\$2,500.00	-\$2,500.00	-50.00%
Mill Road	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Walker Road	\$0.00	\$1,500.00	\$3,000.00	\$1,500.00	100.00%
Asa's Lane	\$300.00	\$2,000.00	\$1,500.00	-\$500.00	-25.00%
Needle's Eye Road	\$8,334.40	\$1,000.00	\$1,500.00	\$500.00	50.00%
Clamshell Alley	\$300.00	\$500.00	\$400.00	-\$100.00	-20.00%
Cos Cob Avenue	\$2,190.00	\$500.00	\$400.00	-\$100.00	-20.00%
Raccoon Cove Road	\$200.00	\$500.00	\$400.00	-\$100.00	-20.00%
Marlboro Beach Rd	\$0.00	\$500.00	\$400.00	-\$100.00	-20.00%
Seal Point Road	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Berry Cove Road	\$400.00	\$500.00	\$500.00	\$0.00	0.00%
Gully Brook Road	\$200.00	\$300.00	\$300.00	\$0.00	0.00%
MacQuinn Road	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Maxwell Avenue	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Lorimer Road	\$500.00	\$1,500.00	\$500.00	-\$1,000.00	-66.67%
Birchlawn Drive	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
Parking Lots	\$0.00	\$2,000.00	\$250.00	-\$1,750.00	-87.50%
Street Signs	\$592.15	\$750.00	\$1,000.00	\$250.00	33.33%
<b>Total Gen'l Maintenance</b>	<b>\$38,303.11</b>	<b>\$36,550.00</b>	<b>\$35,350.00</b>	<b>-\$1,200.00</b>	<b>-3.28%</b>

<b>Budget Committee Recommendations</b>	2009-10 Actual	2010-11 Approved	2011-12 Proposed	Increase/ (Decrease)	% Inc/Dec
<b>Snow Removal</b>					
Plow Contract	\$85,900.00	\$92,400.00	\$92,400.00	\$0.00	0.00%
Salt/Sand	\$0.00	\$25.00	\$25.00	\$0.00	0.00%
Hydrant Plowing	\$350.00	\$400.00	\$500.00	\$100.00	25.00%
Salt/Sand Shed Maintenance	\$1,061.51	\$750.00	\$750.00	\$0.00	0.00%
Clogged Culverts	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
<b>Total Snow</b>	<b>\$87,311.51</b>	<b>\$94,575.00</b>	<b>\$94,675.00</b>	<b>\$100.00</b>	<b>0.11%</b>

Streetlights	\$767.09	\$750.00	\$800.00	\$50.00	6.67%
<b>Total Maintenance</b>	<b>\$127,029.71</b>	<b>\$132,655.00</b>	<b>\$131,615.00</b>	<b>-\$1,040.00</b>	<b>-0.78%</b>

**MAJOR PROJECTS**

Mill Road Paving	\$0.00		\$70,300.00	\$70,300.00	100.00%
Asa's Lane Paving		\$93,000.00	\$0.00	-\$93,000.00	-100.00%
Buttermilk Road Paving	\$128,558.68		\$0.00	\$0.00	0.00%
Shore Road Paving	\$0.00		\$75,240.00	\$75,240.00	100.00%

<b>Total Major Projects</b>	<b>\$128,558.68</b>	<b>\$93,000.00</b>	<b>\$145,540.00</b>	<b>\$52,540.00</b>	<b>56.49%</b>
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<b>Total Roads</b>	<b>\$255,588.39</b>	<b>\$225,655.00</b>	<b>\$277,155.00</b>	<b>\$51,500.00</b>	<b>22.82%</b>
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**PARKS & RECREATION**

Lamoine Beach	\$2,776.19	\$2,555.00	\$2,583.00	\$28.00	1.10%
Bloomfield Park	\$332.59	\$693.00	\$991.00	\$298.00	43.00%
Marlboro Beach	\$0.00	\$153.00	\$0.00	-\$153.00	-100.00%
<b>Total Parks</b>	<b>\$3,108.78</b>	<b>\$3,401.00</b>	<b>\$3,574.00</b>	<b>\$173.00</b>	<b>5.09%</b>
Cemetery Lots	\$547.80	\$1,000.00	\$1,000.00	\$0.00	0.00%
YMCA Recreation	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%

<b>Total Parks &amp; Rec.</b>	<b>\$6,656.58</b>	<b>\$7,401.00</b>	<b>\$7,574.00</b>	<b>\$173.00</b>	<b>2.34%</b>
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**CABLE TV CHANNEL**

Equipment Fund	\$5,111.02	\$3,500.00	\$3,500.00	\$0.00	0.00%
Supplies	\$371.18	\$500.00	\$500.00	\$0.00	0.00%
Maintenance	\$141.18	\$640.00	\$640.00	\$0.00	0.00%
Internet	\$360.00	\$360.00	\$360.00	\$0.00	0.00%

<b>Total Cable TV Channel</b>	<b>\$5,983.38</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
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**Shellfishing Enforcement**

Shellfishing Enforcement		\$3,000.00	\$3,000.00	\$0.00	0.00%
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<b>Budget Committee</b>	2009-10	2010-11	2011-12	Increase/	% Inc/Dec
<b>Recommendations</b>	Actual	Approved	Proposed	(Decrease)	
<b>Capital Projects/Fund Additions</b>					

Debt Service - Fire Truck	\$8,035.86	\$8,116.50	\$7,700.00	-\$416.50	-5.13%
Road Improvements Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Copier/Computer	\$2,826.24	\$0.00	\$0.00	\$0.00	0.00%
Fire Radio Upgrade		\$10,995.00	\$0.00	-\$10,995.00	-100.00%
Land Conservation Fund	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100.00%
Privy-Bloomfield Park				\$0.00	100.00%
Town Office - entrance			\$5,000.00	\$5,000.00	100.00%
Transfer Station Outhouse	\$2,299.90	\$0.00	\$0.00	\$0.00	0.00%
Veteran's Memorial Fund	\$245.00	\$0.00	\$0.00	\$0.00	0.00%
REVALUATION	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%

<b>Total</b>	<b>\$13,407.00</b>	<b>\$29,111.50</b>	<b>\$23,700.00</b>	<b>-\$5,411.50</b>	<b>-18.59%</b>
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### Article Summary

Solid Waste/Recycling	\$84,944.12	\$99,305.00	\$97,788.00	-\$1,517.00	-1.53%
Library	\$6,270.00	\$7,735.00	\$7,735.00	\$0.00	0.00%
Administration	\$155,594.58	\$160,557.47	\$166,307.80	\$5,750.33	3.58%
Public Safety	\$53,040.62	\$55,800.00	\$58,880.00	\$3,080.00	5.52%
Excess Non RSU Tuition	\$25,167.75	\$30,000.00	\$25,000.00	-\$5,000.00	-16.67%
Capital Project/Fund Additions	\$13,407.00	\$29,111.50	\$23,700.00	-\$5,411.50	-18.59%
Parks & Recreation	\$6,656.58	\$7,401.00	\$7,574.00	\$173.00	2.34%
Code Enforcement	\$17,677.66	\$19,905.00	\$20,005.00	\$100.00	0.50%
Planning	\$206.92	\$800.00	\$800.00	\$0.00	0.00%
Road Maintenance	\$127,029.71	\$132,655.00	\$131,615.00	-\$1,040.00	-0.78%
Major Road Projects	\$128,558.68	\$93,000.00	\$145,540.00	\$52,540.00	56.49%
Social Services	\$7,389.00	\$6,229.00	\$8,629.00	\$2,400.00	38.53%
ME Coast Hospital ER	\$3,000.00	\$0.00	\$0.00	\$0.00	0.00%
Cable TV Channel	\$5,983.38	\$5,000.00	\$5,000.00	\$0.00	0.00%
Shellfishing Enforcement	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%

<b>TOTAL TOWN BUDGET</b>	<b>\$634,926.00</b>	<b>\$650,498.97</b>	<b>\$701,573.80</b>	<b>\$51,074.83</b>	<b>7.85%</b>
<b>EDUCATION</b>	<b>\$2,105,287.69</b>	<b>\$2,096,959.44</b>	<b>\$0.00</b>	<b>-\$2,096,959.44</b>	<b>-100.00%</b>
<b>County Tax</b>	<b>\$101,350.28</b>	<b>\$104,753.19</b>	<b>\$105,639.00</b>	<b>\$885.81</b>	<b>0.85%</b>

<b>GRAND TOTAL BUDGET</b>	<b>\$2,841,563.97</b>	<b>\$2,852,211.60</b>	<b>\$807,212.80</b>	<b>-\$2,044,998.80</b>	<b>-71.70%</b>
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<b>Budget Committee Recommendations</b>	2009-10 Actual	2010-11 Approved	2011-12 Proposed	Increase/ (Decrease)	% Inc/Dec
<b>Revenue Budget</b>					
Interest - Taxes	\$9,481.67	\$5,000.00	\$5,000.00	\$0.00	0.00%
Auto Excise	\$268,392.50	\$285,000.00	\$275,000.00	-\$10,000.00	-3.51%
Boat Excise Taxes	\$3,643.40	\$3,800.00	\$3,600.00	-\$200.00	-5.26%
Administration Fees	\$1,108.83	\$1,000.00	\$1,000.00	\$0.00	0.00%
Tax Lien Charges	\$2,880.71	\$1,350.00	\$2,400.00	\$1,050.00	77.78%
Agent Fees	\$5,777.50	\$5,500.00	\$5,500.00	\$0.00	0.00%
Revenue Sharing	\$49,114.37	\$54,286.13	\$44,200.00	-\$10,086.13	-18.58%
General Assistance Reimburse	\$1,238.27	\$1,500.00	\$1,500.00	\$0.00	0.00%
Interest-Investments	\$11,705.83	\$15,000.00	\$15,000.00	\$0.00	0.00%
Cell Tower Rental	\$13,000.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
Gravel Sales Income	\$7,900.00	\$0.00	\$0.00	\$0.00	0.00%
Surplus Use	\$25,000.00	\$80,000.00	\$50,000.00	-\$30,000.00	-37.50%
<b>Total General Fund Rev.</b>	<b>\$399,243.08</b>	<b>\$464,436.13</b>	<b>\$415,200.00</b>	<b>-\$49,236.13</b>	<b>-10.60%</b>
<b>Education Revenues</b>					
Education Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Education Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
State GPA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Other Education Revenue	\$10,207.34	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Education Revenue</b>	<b>\$1,129.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
CEO Fees	\$6,432.32	\$5,700.00	\$6,000.00	\$300.00	5.26%
CEO Fund Xfr	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
Plumbing Fees	\$1,915.00	\$2,500.00	\$1,900.00	-\$600.00	-24.00%
<b>Total CEO Fund Revenue</b>	<b>\$9,347.32</b>	<b>\$8,200.00</b>	<b>\$7,900.00</b>	<b>-\$300.00</b>	<b>-3.66%</b>
Road Assistance	\$22,668.00	\$22,200.00	\$20,400.00	-\$1,800.00	-8.11%
Road Fund Use	\$40,000.00	\$15,000.00	\$30,000.00	\$15,000.00	100.00%
Parks & Recreation Fund	\$0.00	\$200.00	\$0.00	-\$200.00	-100.00%
Cable TV Revenues	\$10,501.78	\$5,000.00	\$5,000.00	\$0.00	0.00%
Animal Control Fees/Fund	\$1,472.00	\$1,500.00	\$1,400.00	-\$100.00	-6.67%
Capital Projects Fund	\$33,000.00	\$10,000.00	\$12,000.00	\$2,000.00	20.00%
<b>Total Revenue</b>	<b>\$517,362.10</b>	<b>\$526,536.13</b>	<b>\$491,900.00</b>	<b>-\$34,636.13</b>	<b>-6.58%</b>
Total Municipal Budget	\$634,926.00	\$650,498.97	\$701,573.80	\$51,074.83	7.85%
Total Municipal Revenue	\$516,232.18	\$526,536.13	\$491,900.00	-\$34,636.13	-6.58%
Municipal Tax Commitment	\$118,693.82	\$123,962.84	\$209,673.80	\$85,710.96	69.14%

# Town Meeting Warrant

## Town of Lamoine                      State of Maine

Hancock, ss.

To:      Jennifer Kovacs, Town Clerk, Town of Lamoine, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Lamoine, in said county, qualified by law to vote in town affairs, to meet at the Lamoine Town Office in said town on Tuesday, March 15, 2011 at 9:55 AM then and there to act on articles 1 and 2, and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 16<sup>th</sup> day of March, 2011 at six o'clock in the evening (6:00 PM) then and there to act on articles 3 through 31, all of said articles being set out below, to wit:

1. To choose a moderator to preside over said meeting.
2. To elect the following Town Officers by secret ballot:
  - A. Selectman & Overseer of the Poor (1 position, term to end town meeting 2014)
  - B. Assessor (1 position, term to begin July 1, 2011 and end June 30, 2014)

Open Town Meeting

Wednesday, March 16, 2011 6:00 PM

Prior to the start of business:

- A. Recognize "Citizen of the Year" (Board of Selectmen to present)
  - B. Award of Land Conservation Award (Conservation Commission to present)
- 
3. To see if the town will vote to set the date that property taxes will be due in two equal payments on August 31, 2011 and February 28, 2012, and to fix the rate of interest at 7.00% to be charged on the unpaid amounts beginning September 1, 2011 and March 1, 2012 respectively, and to fix the rate of interest paid for overpayments at 3.00% per annum.
  4. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property acquired by tax liens after first offering the property to the previous owners for payment of all back taxes, fees and interest, and if they decline, advertising for sealed bids on same, and stating the lowest bid acceptable, and to allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town.
  5. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property or fixtures deemed to be surplus and unusable to the Town and worth less than \$1,000 fair market value, under such terms and conditions as they deem advisable after advertising such items publicly.
  6. To see if the Town will vote to appropriate all funds from the money received from the State of Maine for registration of snowmobiles to the Frenchman Bay Riders Snowmobile Club for the purpose of maintaining their snowmobile trails, to be open for the use of the public at all times, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.
  7. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2011/2012 taxes not yet committed pursuant to 36 M.R.S.A. § 506.

8. To see if the Town will vote to authorize expenditures to pay tax abatements and applicable interest granted by the Board of Assessors or the Board of Selectmen during the fiscal year beginning July 1, 2011 in an aggregate amount not to exceed the property tax commitment overlay.
9. Shall the Town vote to authorize the Board of Selectmen, on behalf of the Town, to join with other participating municipal and quasi-municipal employers in a Multiple Employer Welfare Arrangement for the provision of employee health benefits, as authorized by 24-A M.R.S.A § 6601 et seq., said Arrangement to be known as the "Maine Municipal Employees Health Trust" (Health Trust); and for that purpose and in consideration of the mutual covenants and agreements among participating employers, to authorize the Board of Selectmen to enter into a Participation Agreement on behalf of the Town and take whatever actions may be necessary. The authority granted herein shall continue until revoked.
10. To see if the town will adopt a series of amendments to the Building and Land Use Ordinance entitled "Building and Land Use Ordinance Amendments – March, 2011".
11. To see if the town will amend the Site Plan Review Ordinance, Section J, General Review Standard # 19 Advertising Features to change the sign square footage from 6 square feet to 16 square feet, thus conforming to the Building and Land Use Ordinance.
12. To see if the town will adopt language to remove the fees from sections of the ordinances listed below and approve amended language authorizing the Board of Selectmen to set fees as outlined in a document entitled "Fee Amendments – March 2011". The following ordinances would be changed:
  - a. Building & Land Use Ordinance (Section 7 D 1)
  - b. Building & Land Use Ordinance (Section 12 D 5)
  - c. Building & Land Use Ordinance (Section 15 D 1)
  - d. Building & Land Use Ordinance (Section 15 E 2)
  - e. Building & Land Use Ordinance (Section 16)
  - f. Travel Trailer, Motorized Home Park & Campground Ordinance (Section 6 A)
  - g. Gravel Ordinance (Section 7 B)
  - h. Mobile Home Park Ordinance (Section II 2)
  - i. Shoreland Zoning Ordinance (Section 16 G)
  - j. Site Plan Review Ordinance (Section H 2 b and section P)
13. To see what sum the Town will vote to raise and appropriate for its share of costs for enforcement and administration of the Frenchman's Bay Regional Shellfish Conservation Ordinance. (*The Selectmen and Budget Committee recommends \$3,000.00*)

14. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials.

<b>Position</b>	<b>Recommended Salary (Budget Committee &amp; Selectmen)</b>
Selectman (Chair)	\$1,600.00
Selectman (non-chair, 4 positions)	\$1,000.00
Assessor (Chair)	\$1,600.00
Assessor 2	\$1,500.00
Assessor 3	\$1,250.00

*(The Budget Committee & Selectmen recommend \$166,307.80 and the salaries as outlined above.)*

15. To see if the Town will appropriate from funds received from the Allen and Leurene Hodgkins Memorial Trust an amount not to exceed \$3,600 for construction of a privy at Bloomfield Park, said project to begin during the fiscal year ending June 30, 2011. *(The Selectmen and Parks Commission recommend a yes vote).*
16. To see what sum the Town will vote to raise and appropriate for capital projects. *(The Selectmen and Budget Committee recommend a total of \$23,700, including \$7,700.00 for debt service payment on the 2009 fire truck, \$1,000 to be added to the land conservation fund, \$5,000.00 for repair of the entrance cover at the Lamoine Town Hall, and \$10,000.00 to be added to the Revaluation Reserve Fund.)*
17. To see what sum the Town will vote to raise and appropriate for Code Enforcement, and to authorize expenditure of the state share of local plumbing fees to the Maine Department of Human Services. *(The Selectmen and Budget Committee recommend \$20,005.00.)*
18. To see what sum the Town will vote to raise and appropriate for the Planning and Appeals Boards. *(The Planning Board, Selectmen and Budget Committee recommend \$800.00.)*
19. To see what sum the Town of Lamoine will vote to raise and appropriate for the support of social service organizations listed below, which made written requests for funding from the Selectmen, and met the criteria of the Town Meeting Donation Requests Ordinance adopted November 7, 2000.

<b>Requesting Agency</b>	<b>Requested</b>	<b>Recommended</b>
American Red Cross – Pine Tree Chapter	\$500.00	\$500.00
Child & Family Opportunities	\$600.00	\$600.00
Down East AIDS Network	\$600.00	\$600.00
Downeast Horizons	\$600.00	\$600.00
Eastern Area Agency on Aging	\$250.00	\$250.00
Emmaus Homeless Shelter	\$400.00	\$400.00
Faith In Action – Community Connection	\$600.00	\$600.00
Eastern Maine Home Care	\$579.00	\$579.00
Hospice Volunteers of Hancock County	\$600.00	\$600.00
Lamoine Historical Society	\$600.00	\$600.00
Loaves & Fishes Food Pantry	\$600.00	\$600.00
Maine Coast Memorial Hospital	\$600.00	\$600.00
Washington/Hancock Community Agency	\$600.00	\$600.00
Women's Infants & Children (Downeast Health)	\$600.00	\$600.00
Yesterday's Children	\$300.00	\$300.00
<b>Total</b>	<b>\$8,629.00</b>	<b>\$8,629.00</b>



*(The Budget Committee & Selectmen recommend \$8,629.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$12,700.46)*

20. To see what sum the Town will vote to raise and appropriate for Parks & Recreation. *(The Parks Commission, Selectmen and Budget Committee recommend \$7,574.00).*
21. To see what sum the Town will vote to raise and appropriate for library services. *(The Selectmen and Budget Committee recommend \$7,735.00. The Ellsworth Public Library has requested funding of \$7,990.00).*
22. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. *(The Budget Committee, Selectmen and Fire Department recommend \$58,880.00)*
23. To see what sum the Town will vote to raise and appropriate for Road Maintenance. *(The Budget Committee and Selectmen recommend \$131,615.00.)*
24. To see what sum the Town will vote to raise and appropriate for major road projects including repavement of portions of Mill Road and Shore Road. *(The Budget Committee and Selectmen recommend \$145,540.00).*
25. To see what sum the Town will vote to raise and appropriate for operation of the Local Government Cable TV Channel(s). *(The Selectmen and Budget Committee, and Cable TV Committee recommend \$5,000.00 – operational funds to come from the Cable TV Fund, and any unexpended funds to be closed into the Cable TV fund)*
26. To see what sum the Town will vote to raise and appropriate for waste disposal including operation of the Lamoine Transfer Station, shipment to the Penobscot Energy Recovery Company, recycling contractor, monitoring of wells around the former landfill, and to authorize the Selectmen to continue the contract of disposal of septic sludge. *(The Selectmen and Budget Committee recommend \$97,788.00)*
27. "To see what sum the Town will raise and appropriate for payment to Mount Desert Island High School (MDIHS) pursuant to 20-A MRSA § 5805(4) as a debt service factor to augment tuition payments to MDIHS for secondary students residing in Lamoine and choosing to attend MDIHS. *(The Budget Committee recommends \$25,000.00)*
28. To see which revenues the Town will vote to appropriate for inclusion in the non-education portion of the budget to offset local property taxes.

<b>Revenue Fund</b>	<b>Amount</b>	<b>Fund Total</b>
<b>General Fund</b>		
Interest on Real Estate Taxes	\$5,000.00	
Automobile Excise Taxes	\$275,000.00	
Watercraft Excise Taxes	\$3,600.00	
Administration Fees	\$1,000.00	
Tax Lien Charges	\$2,400.00	
Agent Fees	\$5,500.00	
General Assistance Reimbursement	\$1,500.00	
Interest on Investments	\$15,000.00	
Rental Income – Cell Phone Tower	\$12,000.00	
Undesignated Fund Balance (Surplus)	\$50,000.00	
		<b>\$371,000.00</b>
<b>Road Fund</b>		
URIP Program (State Funding)	\$20,400.00	
Use of Road Fund	\$30,000.00	<b>\$50,400.00</b>

<b>Code Enforcement Fund</b>		
Local Plumbing Fees	\$1,900.00	
Code Enforcement Fees	\$6,000.00	
Code Enforcement Fund Transfer	\$0.00	<b>\$7,900.00</b>
<b>Other Funds</b>		
Local Animal Control Fees		<b>\$1,400.00</b>
Cable TV Franchise Fees		<b>\$5,000.00</b>
Capital Projects Fund		<b>\$12,000.00</b>
<b>Total Offsets to Local Property Tax</b>		<b>\$447,700.00</b>

\*Municipal Revenue Sharing will also reduce the tax commitment and is not included in the above figure.  
(The Selectmen and Budget Committee recommend the revenue figures listed above.)

29. To see if the Town will vote to establish and/or continue the following funds:

<i>Fund Balance Account</i>	<b>Balance as of 6/30/10*</b>
Code Enforcement Fund	<b>\$7,186.71</b>
Fire Truck Reserve Fund	<b>\$9,450.86</b>
Road Assistance Fund	<b>\$52,576.85</b>
Education Capital Fund	<b>\$9,218.83</b>
Animal Control Fund	<b>\$3,656.30</b>
Revaluation Reserve Fund	<b>\$63,175.03</b>
Insurance Deductible Fund	<b>\$5,155.32</b>
Harbor Fund	<b>\$11,874.88</b>
Cable TV Channel Fund	<b>\$19,174.71</b>
Parks & Recreation Fund	<b>\$6,604.63</b>
Capital Improvements Fund	<b>\$74,453.87</b>
Land Conservation Fund	<b>\$4,160.88</b>
Veterans Memorial Fund	<b>\$5,619.41</b>
Conservation Commission Fund	<b>\$373.93</b>
Flag Display Maintenance Fund	<b>\$127.54</b>

\*Note that most funds are part of continuing operations, so the balance of 6/30/10 does not reflect any appropriations, expenditures or revenues for the current fiscal year.

(The Selectmen and Budget Committee recommend continuing or establishing the above funds)

30. To see if the Town will authorize expenditure of funds from the Harbor Fund for improvements at the Harbor area as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Harbor Master and Deputy Harbor Master to be paid from the Harbor Fund. (The Selectmen and Budget Committee recommend approval as written).

31. To see if the town will vote to increase the maximum property tax levy limit established by State law, in the event that the municipal budget approved at this town meeting results in a tax commitment in excess of the maximum property tax levy otherwise allowable, such that the increased maximum property tax levy hereby established will equal the amount committed. (By state law, the vote on this article must be by written ballot). (The Selectmen and Budget Committee Recommend approval.)

Voting on articles 3 through 31 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, March 16, 2011. The Registrar of Voters will hold office hours while the polls are open on March 15, 2011 to correct any error in, or change a name or address on the voting list, to accept registration of any person eligible to vote, and to accept new enrollments. A person who is not registered as a voter in the Town of Lamoine may not vote in any election.

Signed at the Town of Lamoine

S. Josephine Cooper      Date Signed: February 3, 2011

Cynthia Donaldson      Date Signed: February 3, 2011

Richard Fennelly, Jr.      Date Signed: February 3, 2011

Gary McFarland      Date Signed: February 3, 2011

*The Lamoine Board of Selectmen,  
Municipal Officers of the Town of Lamoine*

## Citizen of the Year 2010

A loud round of applause and a standing ovation started off the 2010 annual town meeting as Selectmen announced that Reginald McDevitt was the Citizen of the Year for Lamoine. At the age of 86, Reggie was still serving on Lamoine's Budget Committee, the Board of Appeals and the Veterans' Memorial Committee. In fact, it was during Reggie's service on the Long Term Planning Committee a few years ago that his suggestion to construct a memorial caught fire, and the project became a reality.

Reggie's background is in law enforcement and trucking. He served Hancock County as a Deputy Sheriff for many years, and was the civil process server for a long, long time. In Lamoine, he served as the town constable and as a shellfish warden when the town had its own ordinance to enforce.

You'll still see Reggie's name listed among the committee members at the front of the town report, though his participation toward the end of 2010 was limited by health issues. Never shy to ask for clarification or to share his opinion, Reggie's service goes back more than half a century, serving on the school committee, parks committee, public works study committee and planning boards in their infancies.

Reggie has also been the past president of the Forest Hill Cemetery Corporation and was a catalyst for many of the improvements at the cemetery over the years.

In the resolution announcing the choice of Reggie, the Selectmen noted that he has been a good friend, neighbor, and volunteer for the Town of Lamoine. Congratulations and Thank-You to the Citizen of the Year:



*Reginald McDevitt*

**Reginald McDevitt**

## Specimen Ballot – Town Meeting 2011



### Specimen Town Meeting Ballot Town of Lamoine, Maine



**March 15, 2011**

#### Voter Instructions

Place a cross (x) or a checkmark (✓) into the box to the left of the candidate for whom you choose to vote. Follow the directions as to the number of candidates to be marked for each office. You may vote for a person whose name does not appear on the ballot by writing the person's full name and address in the blank space provided, and marking the box at the left. If you make a mistake, you may request a new ballot. **DO NOT ERASE OR MAKE STRAY MARKS ON YOUR BALLOT**

<b>For Selectmen and Overseer of the Poor</b>	<b>Vote for One (1)</b>
<b>3 Year Term</b>	

<input type="checkbox"/>	Donaldson, Cynthia T. 9 Martin's Cove Lane
<input type="checkbox"/>	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>

<b>For Tax Assessor 3 Year Term</b>	<b>Vote for One (1)</b>
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<input type="checkbox"/>	Towne, Terry N. 9 Cove Road
<input type="checkbox"/>	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>



# Town Meeting Information

Voting for Municipal  
Officers  
Tuesday, March 15, 2011  
10AM – 8PM  
Lamoine Town Hall



Open Town Meeting  
Wednesday, March 16, 2011  
6:00 PM – Lamoine School Gym